

FINANCE AND ACCOUNTING | Curriculum Map and Pacing Guide

Prerequisites: None	Length: Semester
Grades: 10-11-12	Credit: 0.5

Course Description

Students will obtain fundamental knowledge and skills in accounting, banking services, corporate finance, insurance, and securities and investments. They will acquire knowledge of financial analysis and application, business law and ethics, financial technology, spreadsheets, and financial documents. Business technology will be emphasized. Employability skills, leadership and communications will be incorporated in classroom activities.

Course Outcomes

This course is aligned to the National Business Education Standards (NBES) (2013) which serve as the foundation for learning in this course. These standards help to ensure college and career readiness for students who successfully complete this course and others in the Business Education Program. By the end of this course, students should understand, demonstrate and value the following:

1. Knowledge and demonstration of skills and competencies required to be an accountant or employment in a finally-related field.
2. Usage of annual report and financial statements to make informed business decisions.
3. Skills in reading, interpreting and analyzing financial information and data.
4. Understanding of how an accounting system provides business information.
5. Assessment of the financial condition and operating results of a company/companies.
6. Preparation of Financial Statements.
7. Completion of the Accounting Cycle.
8. Compliance with tax procedures and laws as they relate to business operations.

Scope and Sequence / Pacing Guide

This course is aligned to the National Standards for Business Education (2013). These standards statements serve as student learning targets for this course and are reflected in the course assessments (see p. 23 for standards alignment/student learning targets). Units of study overlap with essential knowledge taught and used throughout the units to require students to develop deeper understandings as they are studied and applied in multiple contexts.

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UNITS OF STUDY	ESSENTIAL KNOWLEDGE (Facts, Concepts, Procedures)	ESTIMATED WEEKS
Accounting and the Business Environment	<ul style="list-style-type: none"> ▪ Cost Principle ▪ Assets/Liabilities/Equity Basics 	1
Business Transactions	<ul style="list-style-type: none"> ▪ T Accounts 	1
Accounting Cycle	<ul style="list-style-type: none"> ▪ Journalizing ▪ Debit/Credit ▪ Equity ▪ Time Period ▪ Revenue/Expenses 	2
Accounting Basics	<ul style="list-style-type: none"> ▪ Assets ▪ Liabilities ▪ Balance of Payments 	2
Merchandise Operations and Inventory	<ul style="list-style-type: none"> ▪ Controls ▪ Inventory Errors ▪ Merchandise Operations ▪ Inventory Recording 	1
Statement of Cash Flows	<ul style="list-style-type: none"> ▪ Indirect Model ▪ Cash Flows ▪ Operating Activities 	1
Payroll	<ul style="list-style-type: none"> ▪ Employer Payroll Taxes ▪ Sales Tax ▪ Payables 	1
Financial Statement Basics	<ul style="list-style-type: none"> ▪ Income Statement ▪ Balance Sheet ▪ Corporate Financial Reports 	2
Financial Statement Analysis	<ul style="list-style-type: none"> ▪ Horizontal /Vertical Analysis of Income Statement ▪ Horizontal/Vertical Analysis of B/S ▪ Ratios 	3
Investing	<ul style="list-style-type: none"> ▪ Stock Market ▪ Portfolios ▪ Bonds 	3

General Instructional and Learning Activities

- Worksheets
- Lecture/guided notes
- Graphic/informational organizers
- Group discussions
- Projects
- Worksheets/working papers (financial statements)
- Written Responses

General Assessment Methods

Formative:

- Worksheets/working papers (financial statements)
- Projects
- Bell ringers
- Written responses

Summative:

- Tests
- Quizzes
- Financial statements – completion and analysis

Instructional Resources

Core:

Horngren's Accounting: The Financial Chapters (12th Ed.) by T. L. Miller-Nobles, B. L. Mattison, & E. M. Matsumura (2018) - Pearson

Supplemental:

- *MyLab | Accounting* (web-based learning lab) - Pearson
- Microsoft Excel
- Online tutorials (various open source web sites)

Reference

National Business Education Association (NBEA). (2013). *National standards for business education* (4th Ed.). Reston, VA: Author. Retrieved June 6, 2018 from <https://www.nbea.org/newsite/curriculum/standards/accounting.html>