BUSINESS EDUCATION
VAN BURE COMMUNITY SCHOOLS

Developed by: Mary Sederburg

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Acknowledgement

This curriculum guide should assist teachers in determining the expected concepts and performance levels in each of the various courses. It is not designed to restrict or limit the creativity or imagination of the teachers. The guide serves as a springboard for the development of additional concepts and mastery of skills, depending on the ability and interests of each student.

This project was successfully completed in the summer of 2008, because of the dedication and consistent efforts of Mary Sederburg. We are grateful to her, and support and compliment her fine efforts.

Forward

The purpose of this guide is to assist teachers in the organization and instruction of Business Education classes in the Van Buren School District.

This guide provides direction for teachers of grades seven through twelve and is adaptable for individual and class needs. It is, however, important that teachers follow the suggested scope and sequence of lesson content to ensure systematic and comprehensive instruction of concepts and skills.

This guide, prepared by Mary Sederburg, for use by classroom teachers, provides a scope and sequence for instruction, which reflects a sense of wonder and appreciation for the gifts within and around us.

EDUCATIONAL PHILOSOPHY

The Board of Directors of the Van Buren Community School District is committed to the operation of schools whose purpose is to serve by assisting each learner develop into a mature individual and contributing member of society. The goals of education and the goals of democracy are fundamentally the same. The board believes the nature of learning is a continuous experience throughout the life of each individual. This experience is influenced by a variety of factors including the environment surrounding the learner. The board also believes, and recognizes, the nature of a learner requires an awareness of the unique needs of each individual and the various stages of development associated with growth. It is believed all have the capability of learning given appropriate opportunity.

The Board of Directors recognizes the guardianship of public education is a trust and an obligation. Consequently, the board believes that a desirable learning atmosphere must be provided which includes the following: (1) Appropriate facilities; (2) Competent staff; (3) Appropriate educational and instructional materials; (4) Assurance of safety; (5) Recognition of individual dignity and worth; (6) A scope of educational experiences to challenge each student; and (7) Periodic review, revision, and evaluation.

The Board further believes the scope of educational experience should meet the needs of varied learners and include experiences that encompass the intellect and associated basic and developmental skills, as well as aesthetic, physical, civic, social, vocational, multicultural, and technological awareness.

Date of Adoption: May 9, 1990
Date Reviewed: March 9, 2005
Date Revised: November 8, 1995

EDUCATIONAL EQUITY POLICY

1. It is the policy of Van Buren Community School District to provide equal educational and employment opportunities and not to illegally discriminate on the basis of sex, color, national origin, religion, marital status, race, socioeconomic status or disability in its educational programs, activities or its employment and personnel policies.

2. This district shall provide program activities, a curriculum and instructional resources which will reflect the racial and cultural diversity present in the United States and the variety of careers, roles and life styles open to both men and women in our society. One of the objectives of the district's programs, curriculum, services and teaching strategies is to reduce stereotyping and to eliminate bias on the basis of sex, race, color, religion, marital status, socioeconomic status, national origin and disability. The curriculum, programs and services shall foster respect and appreciation for the cultural diversity found in our country and an awareness of the rights, duties and responsibilities of each individual as a member of a pluralistic society.

3. It is the policy of this district to affirmatively recruit women and men, members of diverse racial/ethnic groups and persons with disabilities for job categories where they are underrepresented. A fair and supportive environment will be provided for all students and employees regardless of their sex, race, national origin, marital status, religion, socioeconomic status, color or disability. Harassment or discriminatory behavior that denies civil rights or access to equal educational opportunities included comments, name-calling, physical conduct or other expressive behavior directed at an individual or group that intentionally demeans the race, color, national origin, sex, disability, socioeconomic status, marital status or religion, made from one employee to another, from an employee to a student or vice versa, and from one student to another creating an intimidating, hostile or demeaning environment is a violation of this policy.

4. The board requires all persons, agencies, vendors, contractors and other persons and organizations doing business with or performing services for the school district to subscribe to all applicable federal and state laws, executive orders, rules and regulations pertaining to contract compliance and equal opportunity.

5. Inquiries regarding compliance of equity policies may be directed to the following: Title IX – High School Principal; Title VI – Early Childhood Center Director; and Section 504 – Superintendent, Van Buren Jr/Sr. High School, 503 Henry Street, Keosauqua, Iowa 52565, 319-293-3333, to the Director of the Iowa Civil Rights Commission, Des Moines, Iowa, or to the Director of the Region VII Office of Civil Rights, Department of Education, Kansas City, Missouri.

6. The Affirmative Action Coordinator for the district shall be the Building Principals/Superintendent. The Educational Equity Coordinator for the district will be the Curriculum Coordinator. Inquiries concerning a grievance procedure should be addressed to either coordinator.

Federal and state regulations require that the non-discrimination policy, the identity of the designated local coordinator and notification about the existence of the grievance procedure be disseminated to employees, students and parents on an annual or ongoing basis. This notification must be included in major annual or general publications such as:

Student Handbooks
Local Newspapers
Application Forms
Program Brochures & Publications
School Newsletters
Employee (Staff) Handbooks
Registration Handbook
Teacher Handbooks
Employment
Agreement forms with labor organizations and businesses which hold professional agreements with the school or agency.

Legal Reference:

20 U.S.C 1221 et seq. (1994)
20 U.S.C 1681 et seq. (1994)
20 U.S.C. 1701 et seq. (1994)
29 U.S.C. 794 (1994)
42 U.S.C. 12101 et seq. (1994)
34 C.F.R. Pt. 100 (1999)
34 C.F.R. Pt. 104 (1999)
Iowa Code 216.9; 256.11, .11A; 280.3 (2001)
281 1.A.C. 12

Cross Reference:

100.2 District Educational Equity Policy
516 Students Educational Equity Policy

Date of Adoption: May 9, 1990

Date of Review: March 8, 2006

Date of Revision: April 12, 2006

CAREER EDUCATION

Preparing students for careers is one goal of the education program. Career education will be infused into the education program for grades kindergarten through twelve. This education shall include, but not be limited to, awareness of self in relation to others and the needs of society, exploration of employment opportunities, experiences in personal decision-making, and experiences of integrating work values and work skills into their lives.

It shall be the responsibility of the curriculum development committee assist certified personnel in finding ways to provide career education in most courses. The board, in its review of the curriculum, shall review the means in which career education is combined with other instruction programs.

Legal Reference: Iowa Code Sections 256.11, 280.9 (1989); 670 Iowa Admin. Code 3.5(9); 281 Iowa Admin Code 12.5(7) (new standards).

Cross Reference: Curriculum Study

Date of adoption: February 8, 1989

Date of Review: April 11, 2001

Date of Revision: _____

MULTICULTURAL AND GENDER FAIR EDUCATION OPPORTUNITY

Enrolled children in the school district community shall have an equal opportunity for a quality public education without discrimination regardless of their race, color, sex, marital status, national origin, religion, socioeconomic status or disability.

The education program shall be free of such discrimination and provide equal opportunity for the participants. The education program shall foster knowledge of, respect and appreciation for the historical and contemporary contributions of diverse cultural groups as well as men and women, to society. Special emphasis is placed on Asian-Americans, African-Americans, Hispanic-Americans and persons with disabilities. It shall also reflect the wide variety of roles open to both men and women and provide equal opportunity to both sexes.

Inquiries regarding compliance with equal education opportunity shall be directed to the High School Principal by writing to Central Administrative Office, Title IX Compliance Officer, 503 Henry Street, Keosauqua, Iowa 52565, or telephoning at 319-293-3334.

Date of Adoption: February 8, 1989

Date of Review: March 8, 2006

Date of Revision: April 12, 2006

Code No. 616

PROGRAM FOR STUDENTS AT RISK

The board recognizes some students require additional assistance in order to graduate from the regular education program. The board shall provide a program to encourage and provide an opportunity for students at risk to achieve their potential and obtain their high school diploma.

It shall be the responsibility of the superintendent or his designee to develop a program for students at risk.

It shall also be the responsibility of the superintendent or his designee to develop administrative regulations for identifying students, for program evaluation and for the training of school district personnel.

Legal Reference: Iowa Code Sections 256.9, 261C, 262.71, 280.19, 442.51-.54 (1989); 670 Iowa Admin. Code 3.5(9); 281 Iowa Admin. Code 12.5(13) (new standards).

Date of Adoption: February 8, 1989

Date of Review: April 11, 2001

Date of Revision: _____

SPECIAL EDUCATION AND INTEGRATION

1. Special Education

The board recognizes special education laws change from year to year. All special education students will be identified and placed according to state and federal laws and will be maintained in the least restrictive environment. The board shall provide a free appropriate education program and related services to students identified in need of special education. The special education services will be provided from birth until the appropriate education is completed, age twenty-one or to maximum age allowable in accordance with the law. Students requiring special education shall attend general education classes, participate in nonacademic and extra curricular services and activities and receive services in a general education setting to the maximum extent appropriate to the needs to each individual student. The appropriate education for each student shall provide an appropriate education for a child in need of special education but the board is not required to provide the best possible option nor to maximize the potential of the child commensurate with the opportunity provided to nondisabled children.

Special education students shall be required to meet the requirements st6ated in board policy "Graduation Requirements" for graduation, or the requirements stated in their individual education plans.

It shall be the responsibility of the superintendent or his designee and the area education agency director of special education to administer the special education program. While the board secretary shall be custodian of school records, the building principal shall be responsible for maintaining the records of the children in need of special education. These records may be viewed by authorized school personnel and in accordance with the requirements of board policy, "Student Records Access."

Special education students shall be required to meet the requirements stated in board policy or in their IEP's for graduation. It shall be the responsibility of the superintendent and the area education agency director of special education to provide or make provisions for appropriate special education and related services.

2. Integration

All education programs, including those of the moderately and severely handicapped, will be integrated to the least restrictive environment. The integration shall assure that the educational program include the physical, functional, social and societal aspects of development. Such integration shall also include minority populations regardless of the race, creed, color, gender, marital status, national origin, ability or disability.

3. Provision of Special Education

In keeping with education's commitment to provide a seamless system of special education services for children from birth through twenty-one years of age, children from birth through two years of age, and children three through five years of age shall be provided

comprehensive special education services within the public education system. The district shall work in conjunction with the Are Education Agency to provide services, at the earliest appropriate time, to children with disabilities from birth through age two, and to ensure for eligible children a smooth transition from early childhood special education provided through an individualized family service plan (IFSP) to early childhood special education services provided through an individualized education program (IEP).

Legal Reference: Board of Education v. Rowley, 458 U.S. 176 (1982).
Springdale School District #50 v. Grace, 693 F. 2d 41 (8th Cir. 1982)
Southeast Warren Comm. School District v. Dept. of Public Instruction.
258 N.W. 2d 173 (Iowa 1979)
20 U.S>C. §§ 256.11(7); 256B; 273.1, .2, .5, .9(2)-(3); 280.8

Date of Adoption: August 13, 1986

Date of Review: February 21, 2001

Date of Revision: March 14, 2001

General Accreditation Standards

Preamble

The goal for the early childhood through twelfth grade educational system in Iowa is to improve the learning, achievement, and performance of all students so they become successful members of a community and workforce. It is expected that each school and school district shall continue to improve its educational system so that more students will increase their learning, achievement, and performance.

Accreditation focuses on an ongoing school improvement process for schools and school districts. However, general accreditation standards are the minimum requirements that must be met by an Iowa public school district to be accredited. A public school district that does not maintain accreditation shall be merged, by the state board of education, with one or more contiguous school districts as required by Iowa Code subsection 256.11(12). A nonpublic school must meet the general accreditation standards if it wishes to be designated as accredited for operation in Iowa.

General accreditation standards are intended to fulfill the state's responsibility for making available an appropriate educational program that has high expectations for all students in Iowa. The accreditation standards ensure that each child has access to an educational program that meets the needs and abilities of the child regardless of race, color national origin, gender, disability, religion, creed, marital status, geographic location, or socioeconomic background.

With local community input, school districts and accredited nonpublic schools shall incorporate accountability for student achievement into comprehensive school improvement plans designed to increase the learning, achievement, and performance of all students. As applicable, and to the extent possible, comprehensive school improvement plans shall consolidate federal and state program goal setting, planning, and reporting requirements. Provisions for multicultural and gender fair education, technology integration, global education, gifted and talented students, at-risk students, students with disabilities, and the professional development of all staff shall be incorporated, as applicable, into the comprehensive school improvement plan. See subrules 12.5(8) to 12.5(13), 12.7(1), and 12.8(1).

DIVISION V
EDUCATION PROGRAM
281 Chapter 12

281-12.5(256) Education program. The following education program standards shall be met by schools and school districts for accreditation with the start of the 1989-1990 school year.

12.5(5) *High school program, grades 9-12.* In grades 9 through 12, a unit is a course or equivalent related components or partial units taught throughout the academic year as defined in subrule 12.5(14). The following shall be offered and taught as the minimum program: English-language arts, six units; social studies, five units; mathematics, six units as specified in 12.5(5)*"c"*; science, five units; health, one unit; physical education, one unit; fine arts, three units; foreign language, four units; and vocational education, 12 units as specified in 12.5(5)*"i."* Beginning with the 2010-2011 school year graduating class, all students in schools and school districts shall satisfactorily complete at least four units of English-language arts, three units of mathematics, three units of science, three units of social studies, and one full unit of physical education as conditions of graduation. The three units of social studies may include the existing graduation requirements of one-half unit of United States government and one unit of United States history.

i. Vocational education-school districts (three units each in at least four of the six service areas). A minimum of three sequential units, of which only one may be a core unit, shall be taught in four of the following six service areas: agricultural education, business and office education, health occupations education, home economics education, industrial education, and marketing education. The instruction shall be competency-based; shall provide a base of knowledge which will prepare students for entry level employment, additional on-the-job training, and postsecondary education within their chosen field; shall be articulated with postsecondary programs of study, including apprenticeship programs; shall reinforce basic academic skills; shall include the contributions and perspectives of persons with disabilities, both men and women, and persons from diverse racial and ethnic groups. Vocational core courses may be used in more than one vocational service area. Multi-occupations may be used to complete a sequence in more than one vocational service area; however, a core course(s) and multi-occupations cannot be used in the same sequence. If a district elects to use multi-occupations to meet the requirements in more than one service area, documentation must be provided to indicate that a sufficient variety of quality training stations be available to allow students to develop occupational competencies. A district may apply for a waiver if an innovative plan for meeting the instructional requirement for the standard is submitted to and approved by the director of the department of education.

The instructional programs also shall comply with the provisions of Iowa Code chapter 258 relating to vocational education. Advisory committee/councils designed to assist vocational education planning and evaluation shall be composed of public members with emphasis on persons representing business, agriculture, industry, and labor. The membership of local advisory committees/councils will fairly represent each gender and minority residing in the school district. The accreditation status of a school district failing to comply with the provisions of this subrule shall be governed by 281-subrule 46.7(10), paragraph *"g."*

(3) "Business and office education programs" prepare individuals for employment in varied occupations involving such activities as planning, organizing, directing, and controlling all business office systems and procedures. Instruction offered includes such activities as preparing, transcribing, systematizing, preserving communication; analyzing financial records; receiving and disbursing money; gathering, processing and distributing information; and performing other business and office duties.

281 Chapter 46

281-46.1(258) Standards for vocational education. Vocational education programs carried on under the provisions of Iowa Code chapter 258 shall be governed by and administered pursuant to the Acts of Congress accepted by chapter 258 and its provisions, duly-adopted rules of the federal agencies involved and the current federal-state contracts or plans approved pursuant to these statutes and rules.

281-46.6(258) Revised standards for vocational education. Vocational education programs under the provisions of Iowa Code chapter 258 shall be administered by the specific provisions of 281-subrule 12.5(4), as well as the other provisions set forth in 281-Chapter 12.

This rule is intended to implement Iowa Code section 256.11 and chapter 258.

281-46.7(258) Definitions and descriptions of procedures. The strategies for implementing the vocational education standards may be clarified by the following definition and descriptions of procedures which shall be utilized:

Vocational education means organized educational programs offering a sequence of courses which are directly related to the preparation of individuals in paid or unpaid employment in current or emerging occupations requiring other than a baccalaureate or advanced degree. Such programs shall include competency-based applied learning which contributes to an individual's academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills, and the occupational-specific skills necessary for economic independence as a productive and contributing member of society. Program content shall include recognition of the contributions of individuals with disabilities, men and women in nontraditional roles and minorities. Such term also includes applied technology education.

CHAPTER 258
VOCATIONAL EDUCATION

258.9 Local advisory council.

The board of directors of a school district that maintains a school, department, or class receiving federal or state funds under this chapter shall, as a condition of approval by the state board, appoint a local advisory council for vocational education composed of public members with emphasis on persons representing business, agriculture, industry and labor. The local advisory council shall give advice and assistance to the board of directors in the establishment and maintenance of schools, departments, and classes that receive federal or state funds under this chapter. Local advisory councils may be organized according to program area, school, community, or region. The state board shall adopt rules requiring that the memberships of local advisory councils fairly represent each sex and minorities residing in the school district. Members of an advisory council shall serve without compensation.

[C24, 27, 31, 35, 39, § **3845;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §258.9]
86 Acts, ch. 1245, §1431

258.10 Powers of district boards.

1. The board of directors of a school district may carry on prevocational and vocational instruction in subjects relating to agriculture, commerce, industry, and home economics, and pay the expense of such instruction in the same way as the expenses for other subjects in the public schools are paid.

2. The board of directors of a school district may establish and maintain school-to-work programs including alternative learning opportunities through which students may obtain skills or training outside the classroom. School-to-work programs include, but are not limited to, the following:

a. Short-term job shadowing opportunities for students to explore career interests by observing work at a workplace or to include a series of visits to various workplaces and time spent with individual workers to observe specific jobs.

b. Structured work experiences integrating school and work-based experiences in an internship that may be an extension of a job shadowing experience.

c. Mentoring experiences providing students with a formal relationship with a worksite role model who shares career insights and teaches students specific work-related skills.

d. Career-oriented work experiences tied to school lessons through formal or informal training agreements, formal learning plans or mentoring, by workplace personnel who may be paid or unpaid, and which may earn students credit toward graduation.

e. Structured on-the-job training or apprenticeships for students who are enrolled in a technical or professional program that leads to a high school diploma, advanced certificate of mastery, or associate degree.

f. Work experiences available to students in school and community placements directly supervised by a school district or community college staff member.

3. The board may provide workers' compensation coverage by insuring, or self-insuring as provided in section 87.4 , students participating in unpaid school-to-work programs. A school district's liability to students injured while participating in an unpaid school-to-work program is as provided in section 85.20.

[C24, 27, 31, 35, 39, § **3846;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §258.10]
97 Acts, ch. 37, §6

21st Century Skills

As each Iowa student is provided access to essential concepts and meaningful learning experiences in the core academic content areas, it is imperative that we also look to 21st century skills to build capacity in students so they are prepared to lead productive, satisfying lives. According to Ken Kay, president of the Partnership for 21st Century Skills, the 21st century skills se "is the ticket to economic upward mobility in the new economy" (Gerwertz, 2007). Business and industry is providing a very clear message that students need the skills to "work comfortably with people from other cultures, solve problems creatively, write and speak well, think in a multidisciplinary way, and evaluate information critically. And they need to be punctual, dependable, and industrious." (Gerwertz, 2007).

The Framework for 21st Century Learning stated, "We believe schools must move beyond a focus on basic competency in core subjects to promoting understanding of academic content at much higher levels by weaving 21st century interdisciplinary themes into core subjects" (2007). 21st century skills bridge the knowledge, skills, and dispositions of students from the core academic areas to real life application.

"The primary aim of education is not to enable students to do well in school, but to help them do well in the lives they lead outside of the school."

- Ray McNulty, ICLE
Iowa High School Summit, December 10, 2007

Descriptions of the new global reality are plentiful, and the need for new, 21st century skills in an increasingly complex environment is well documented. In one form or another, authors cite (1) the globalizations of economics; (2) the explosion of scientific and technological knowledge; (3) the increasingly international dimensions of the issues we face, i.e. global warming and pandemic diseases; and (4) changing demographic as the major trends that have resulted in a future world much different from the one that many of us faced when we graduated from high school (Friedman, 2005 and Stewart, 2007). The trends are very clear that each Iowa students will need essential 21st century skills to lead satisfying lives in this current reality.

Descriptions of what constitute essential 21st century skills are plentiful as well. In the 2007 session, the Iowa Legislature established the Iowa 21st century framework as:

1. employability skills
2. financial literacy
3. health literacy
4. technology literacy

Within this 21st century skill framework are the common strands of learning and innovation; communication, information, and technology; and, life and career skills.

The development of the Iowa 21st century essential concepts and skills was a collaborative process engaging the expertise of p – 16 educators, business, and industry representatives. Sources used for this work included the 1991 SCANS report, What Work Requires of Schools, and Framework for 21st Century Learning, from the Partnership for 21st Century Skills. The committee surveyed the literature and endeavored to bring together the common elements of

these frameworks. The members have outlined the concepts, dispositions and habits of mind believed essential for success in the 21st century.
The reality of building capacity for the 21st century is that we do not know what the work of the future will be line (Darling-Hammond, 2007) or how technology will influence health and financial issues. The challenge is to prepare students to think critically, to engage in mental activity, or habits of mind, that "...if the complex questions of the future are to be determined ...by human beings...making one choice rather than another, we should educate youths – all of them – to join in the conversation about those choices and to influence that future..." (Meier, 2008

Primary Elementary Grades – Being Developed
Intermediate Elementary Grades – Being Developed
Middle School Level – Being Developed

High School

Financial Literacy

- Demonstrate financial responsibility and planning skills to achieve financial goals for a lifetime of financial health
- Manage money effectively by developing spending plans and selecting appropriate financial instruments to maintain positive cash flow
- Make informed and responsible decisions about incurring and repaying debt to remain both creditworthy and financially secure
- Evaluate and identify appropriate risk management options, including types of insurance, non-insurance, and identity protection
- Assess the value, features, and planning processes associated with savings, investing, and asset building, and apply this knowledge to achieve long-term financial security with personal and entrepreneurial goals in a global market
- Understand human, cultural, and societal issues related to financial literacy, and practice legal and ethical behavior

Health Literacy

- Demonstrate functional health literacy skills to obtain, interpret, understand and use basic health concepts to enhance personal, family, and community health
- Synthesize interactive literacy and social skills to establish and monitor personal, family and community goals related to all aspects of health
- Apply critical literacy/thinking skills related to personal, family and community wellness
- Use media literacy skills to analyze media and other influences to effectively manage health risk situations and advocate for self and others
- Demonstrate behaviors that foster healthy, active lifestyles for individuals and the benefit of society

Technology Literacy

- Demonstrate creative thinking, construct knowledge, and develop innovative products and processes using technology
- Use digital media and environments to communicate and work collaboratively, including at a distance, to support individual learning and contribute to the learning of others
- Apply digital tools to gather, evaluate, and use information

- Demonstrate critical thinking skills using appropriate tools and resources to plan and conduct research, manage projects, solve problems and make informed decisions
- Understand human, cultural, and societal issues related to technology, and practice legal and ethical behavior
- Demonstrate a sound understanding of technology concepts, systems and operations

Employability

- Communicate and work productively with others, incorporating different perspectives and cross cultural understanding, to increase innovation and the quality of work
- Adapt to various roles and responsibilities and work flexibly in climates of ambiguity and changing priorities
- Demonstrate leadership skills, integrity, ethical behavior, and social responsibility while collaborating to achieve common goals
- Demonstrate initiative and self-direction through high achievement and lifelong learning while exploring the ways individual talents and skills can be used for productive outcomes in personal and professional life
- Demonstrate productivity and accountability by meeting high expectations

Business Education Curriculum

Statement of Philosophy

Because of the rapid changes in society today as evidenced in technological advances, which influence business activity and personal living, business educators have an expanding leadership and planning role in education. Business education represents a broad and diverse discipline that is included in all types of educational delivery systems. It can begin at any level and be continued throughout the life span of an individual. Business education includes education for office occupations, distribution and marketing occupations, business teaching, business administration, and economic understanding. It is imperative, therefore, that business education be uniformly conceived, promoted, evaluated, and improved.

WE BELIEVE THE MISSION OF BUSINESS EDUCATION IS:

1. To educate individuals for and about business.
2. To provide a continuous program of planned learning experiences designed to equip individuals to effectively fulfill four roles:
    A. To produce and to distribute goods and services as workers;
    B. To use the results of production as consumers;
    C. To make judicious socioeconomic decisions as citizens; and
    D. To maintain his/her job.

3. To provide information that helps students relate their interests, needs, and abilities to occupational opportunities in business.

4. To provide educational opportunities for students preparing for careers in fields other than business to acquire business knowledge and skills needed to function effectively in those careers; for example, to handle effectively both oral and written communications, develop effective interpersonal and human relations skills, and to effectively use technology in work relations.

STANDARDS AND BENCHMARKS
BUSINESS EDUCATION

STANDARD 1: Students will use business principles, procedures and skills
Benchmarks:

1. Demonstrate basic business/financial information
2. Make choices keeping in mind consequences and benefits
3. Possess the knowledge and skill to manage business related issues and activities

STANDARD 2: Students will utilize job keeping skills
Benchmarks:

1. Develop communication, problem solving and decision making skills
2. Apply good work ethics

STANDARD 3: Students will demonstrate occupational skills and knowledge
Benchmarks:

1. Identify potential careers through person al interests and abilities.
2. Identify and develop skills to perform at an entry level position

STANDARD 4: Students will demonstrate knowledge of how to create, access and utilize information through technology
Benchmarks:

1. Effectively use technology to process and interpret information
2. Understand the use and application of available technology

Business Education Scope and Sequence

Benchmarks	Business Law	Accounting One	Keyboarding I (Explore)
Standard 1: Students will use business principles, procedures and skills			
1. Demonstrate basic business financial info.	D	D	I
2. Make choices keeping in mind consequences and benefits	M	D	I
3. Possess knowledge and skills to manage business related issues	M	D	
Standard 2: Students will utilize job keeping skills			
1. Develop communication, problem-solving and decision making skills	I	D	I
2. Apply good work ethics	I	D	I
Standard 3: Students will demonstrate occupational skills and knowledge			
1. Identify potential careers through personal interests and abilities.	D	D	I
2. Identify and develop skills to perform at an entry level position	D	D	I
Standard 4: Students will demonstrate knowledge of how to create, access and utilize information through technology			
1. Effectively use technology to process and interpret information	D	D	I
2. Understand the use and application of available technology	D	D	I

I = Introduce

D = Develop

M = Master

COURSE OUTLINE

BUSINESS LAW

UNIT 1	**WHAT IS LAW?**
Chapter 1	The Law and the Courts
Chapter 2	Criminal Law
Chapter 3	Tort Law
UNIT 2	**CONTRACT LAW**
Chapter 4	What is a Contract?
Chapter 5	Elements of a Contract
Chapter 6	How Contracts Come to an End
UNIT 3	**CONSUMER LAW**
Chapter 7	Consumer Law and Contracts
Chapter 8	Personal Property
Chapter 9	Renting or Owning a House
UNIT 4	**YOUR MONEY AND THE LAW**
Chapter 10	Banking and Negotiable Instruments
Chapter 11	Credit and Debt
Chapter 12	Credit Protection and Bankruptcy
UNIT 5	**THE LAW AND THE WORKPLACE**
Chapter 13	Agency and Employment
Chapter 14	Agency Authority and Termination
Chapter 15	Employment Law
UNIT 6	**STARTING A BUSINESS**
Chapter 16	Forms of a Business
Chapter 17	Operating a Corporation
Chapter 18	Business and Regulations
Chapter 19	Cyber law and E-Commerce
UNIT 7	**FAMILY LAW**
Chapter 20	Marriage and Divorce
Chapter 21	Insurance and Estate Planning

Subject Area: Business Law - UNIT 1 **Length of Unit:** Foundations of Law - 25 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.

Standard 2: Students will utilize job keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills.
2. Apply good work ethics.

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through Technology.
Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 2:1, 2:2, 4:1, 4:2	Chapter 1	Identify consequences of unethical and illegal contact. Describe how to develop an ethical and legal lifestyle. List the most common sources of the law. Explain the way social forces may sometimes conflict. Describe the powers and limitations of the federal government as stated in the Constitution. Identify the basic freedoms guaranteed by the Bill of Rights and describe several key constitutional amendments beyond the Bill of Rights. Compare and contrast the national constitution with state, territory, and province constitutions. Determine how courts make law and explain the role of precedent in the legal system. Differentiate between cases that belong within the jurisdiction of the federal and state, territory, or province court systems. Compare the role of juvenile court with the role of other courts within a state, territory and province supreme courts. Explain the role of the national and state, territory, and province appellate courts. Differentiate between the roles of the U.S. Supreme Court and state, territory and province supreme courts. Define litigation. Define alternate dispute resolution (ADR).	Vocabulary worksheets Group discussions and research Teacher observations Case Problems Quizzes Graded work Class discussion On Line Practice Test Chapter Test Teacher monitoring of special populations	GS LS SPECIAL HOTS CS MEDIA TECH MCGF HGD

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: Business Law - UNIT 1 (cont.)

Length of Unit: Foundations of Law - 25 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.

Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.

Standard 2: Students will utilize job keeping skills.

Benchmarks: 1. Develop communication, problem solving and decision making skills.
2. Apply good work ethics.

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through Technology.

Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 2:1, 2:2, 4:1, 4:2	Chapter 1	List and explain the steps in criminal and civil trials. Describe the appellate process in criminal and civil cases. Define the statute of limitations. Explain the advantages and disadvantages of arbitration, mediation, and conciliation. Compare and contrast the steps in a civil lawsuit with the steps in a criminal prosecution.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS MEDIA, TECH, MCGF, HGD CE
1:1, 1:2, 1:3, 2:1, 2:2, 4:1	Chapter 2	Determine several defenses to criminal acts (e.g., insanity defense and self-defense) Describe the penalties available in criminal law and the remedies available in tort law. Define different types of business crime (e.g. arson, forgery, and embezzlement).	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS MEDIA, TECH, MCGF, HGD CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: Business Law - UNIT 1 (cont.) **Length of Unit:** Foundations of Law-25 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.

Standard 2: Students will utilize job keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills.
2. Apply good work ethics.

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through Technology.
Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 3:1, 3:2, 4:1	Chapter 3	Distinguish between a tort and a crime. Differentiate between and give examples of negligence and intentional torts. Describe the penalties available in criminal law and the remedies available in tort law. Explain the concepts of the reasonable person test and proximate cause. Explain the concept of strict liability and describe circumstances under which it is imposed. Look at careers in the business field	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS, SPECIAL, HOTS, CS MEDIA, TECH, MCGF, HGD CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: Business Law - UNIT 2 **Length of Unit:** Contract Law - 27 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.

Standard 2: Students will utilize job keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills.
2. Apply good work ethics.

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through Technology.
Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 4	Explain the nature and importance of contracts. Identify the elements of a valid contract. Analyze the different classes of contract. Differentiate between express and implied contracts, unilateral and bilateral contracts, and oral and written contracts. Explain the requirements of a valid offer. Recognize the requirements of an acceptance. Distinguish between an offer, an invitation to negotiate, an acceptance, and a counteroffer. Explain how offers are terminated.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS MEDIA, TECH, MCGF, HGD CE
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 5	Assess contractual capacity. Explain the Statute of Frauds and the parole evidence rule. List minors' contractual rights and responsibilities. Define legality and illegality. Analyze the requirements for valid consideration. Define the different types of consideration. List exceptions to the requirements of consideration. Compare unconscionability and illegality.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS MEDIA, TECH, MCGF, HGD CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: Business Law - UNIT 2 (cont.) **Length of Unit:** Contract Law - 27 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.

Standard 2: Students will utilize job keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills.
2. Apply good work ethics.

Standard 3: Students will demonstrate occupational skills and knowledge.
Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry level position.

Standard 4: Demonstrate knowledge of how to create access and utilize information through Technology.
Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 6	Explain how and when contracts can be discharged. Analyze the concept of performance. Describe the rules that apply to transfer of rights and duties. Understand the difference between delegation and assignment. Define breach of contract Explain what remedies are available when a contract is breached. Differentiate among the ways contracts can be undermined (fraud, non-disclosure, misrepresentation, mistake, duress, and undue influence). Look at careers in the business field	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS MEDIA, TECH, MCGF, HGD CE
1:1, 1:2, 1:3, 2:1, 2:2, 4:1	Chapter 7	Explain the Uniform Commercial Code Compare and contrast service contracts and contracts for the sale of goods. Explain when title and risk of loss pass in a sale of goods. List the remedies of the buyer and seller when a contract is breached. Distinguish different types of consumer fraud. Describe laws and agencies that protect consumers Identify various types of warranties. Describe how warranties may be excluded or modified. Determine where to get consumer protection assistance.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS MEDIA, TECH, MCGF, HGD CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: Business Law - UNIT 3 **Length of Unit:** Consumer Law - 24 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.

Standard 2: Students will utilize job keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills.
2. Apply good work ethics.

Standard 3: Students will demonstrate occupational skills and knowledge.
Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry level position.

Standard 4: Demonstrate knowledge of how to create access and utilize information through Technology.
Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 8	Distinguish between real property, personal property, and fixtures. Describe the types of co-ownership of personal property. Explain the concept of intellectual property. Give examples of intellectual property. Define the laws of patents, copyrights, and trademarks. Define bailment. Explain the different types of bailments. Discuss the standard of care bailees must use. Define a hotel keeper's liability. Identify a common carrier's liability for loss or damaged goods.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS MEDIA, TECH, MCGF, HGD CE
1:1, 1:2, 1:3, 2:1, 2:2, 3:1,3:2, 4:1, 4:2	Chapter 9	List the different kinds of rental relationships. Explain the rights and obligations of landlords and tenants. Identify the conditions in which an eviction can occur. Determine liability for landlords and tenants. Explain the ways real property can be co-owned. Describe how title to real property can be transferred. Explain the function of warranty and quitclaim deeds. Define and compare liens, licenses and easements. Look at careers in the business field	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS MEDIA, TECH, MCGF, HGD CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: Business Law - Unit 4 **Length of Unit:** Your Money & the Law - 27 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.

Standard 2: Students will utilize job keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills.
2. Apply good work ethics.

Standard 3: Students will demonstrate occupational skills and knowledge.
Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry level position.

Standard 4: Demonstrate knowledge of how to create access and utilize information through Technology.
Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 10	Describe the function of negotiable instruments. Identify the different types of negotiable instruments. List the essential elements of negotiable instruments. Differentiate between a draft, a note, and a certificate of deposit. Explain the contractual relationship between a bank and its customers. Distinguish stop-payment orders, forgeries, and material alterations. Differentiate between types of checks. Define electronic transfers.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS MEDIA, TECH, MCGF, HGD CE
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 11	Define the main types of credit. Explain what a secured transaction is. Describe how a security interest is created. Identify the main types of collateral. Define finance charge and annual percentage rate. Describe the advantages to using a credit card. Determine how to obtain student loans. Recognize the warning signs of debt problems.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS MEDIA, TECH, MCGF, HGD CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: Business Law - Unit 4 (cont.)

Length of Unit: Your Money & the Law - 27 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.

Standard 2: Students will utilize job keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills.
2. Apply good work ethics.

Standard 3: Students will demonstrate occupational skills and knowledge.
Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry level position.

Standard 4: Demonstrate knowledge of how to create access and utilize information through Technology.
Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 12	Define repossession and garnishment. Describe the federal laws that regulate consumer debt. Discuss your rights under the Consumer Credit Protection Act, the Fair Credit Reporting Act and the Fair Credit Billing Act. Explain the purpose of the Equal Credit Opportunity Act and the Fair Credit Collection Practices Act. Identify and discuss alternatives to bankruptcy. Distinguish between the different types of bankruptcy. Explain the differences between voluntary and involuntary bankruptcy. Identify debts which cannot be discharged by bankruptcy. Look at careers in the business field	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS COMM, MEDIA, TECH, MCGF, HGD CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: Business Law - Unit 5 **Length of Unit:** The Law and Workplace - 25 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.

Standard 2: Students will utilize job keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills.
2. Apply good work ethics.

Standard 4: Demonstrate knowledge of how to create access and utilize information through Technology.
Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 13	Define agency and explain the nature of an agency relationship. Explain the difference between an agent and a principal. Distinguish between an agent and an independent contractor. List the ways agency relationships are created. Identify the different types of agency authority. Explain the difference between actual and apparent authority. Distinguish between the different types of agents.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS COMM, MEDIA, TECH, MCGF, HGD CE
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 14	Identify the duties of agents to principals. Identify the duties of principals to agents. Describe the nature of contract liability in agency law. Explain the doctrine of *respondeat superior* in relation to tort liability. Determine when an agency relationship is terminated by operation of law. Explain when an agency relationship is terminated by act of the parties. Identify the individuals who are entitled to notice that an agency relationship has ended.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS COMM, MEDIA, TECH, MCGF, HGD CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: Business Law - Unit 5 (cont.)

Length of Unit: The Law and Workplace - 25 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.

Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.

Standard 2: Students will utilize job keeping skills.

Benchmarks: 1. Develop communication, problem solving and decision making skills.
2. Apply good work ethics.

Standard 3: Students will demonstrate occupational skills and knowledge.

Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry level position.

Standard 4: Demonstrate knowledge of how to create access and utilize information through Technology.

Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 15	Discuss the employer-employee relationship. Define employment-at-will. Name the exceptions to employment-at-will. Explain the collective bargaining process. Describe the laws that regulate labor unions. Explain how the law protects employee health and safety. Describe the laws that guarantee fair wages and benefits. Identify the laws that prohibit different forms of discrimination. Define disparate treatment and disparate impact.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS COMM, MEDIA, TECH, MCGF, HGD CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: Business Law - UNIT 6 **Length of Unit:** Starting a Business - 33 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.

Standard 2: Students will utilize job keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills.
2. Apply good work ethics.

Standard 4: Demonstrate knowledge of how to create access and utilize information through Technology.
Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 16	Describe how to form and run a sole proprietorship. List the advantages and disadvantages of a sole proprietorship. Explain the rights and responsibilities of partners. Identify the different types of partners. Explain how a partnership can be terminated. Characterize corporations. Explain the different types of corporations. Discuss the steps involved in forming a limited liability company.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS COMM, MEDIA, TECH, MCGF, HGD CE
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 17	Distinguish the roles of corporate directors and corporate officers. List the rights shareholders have. Explain the business judgment rule. Explain the fairness rule. Describe the liability of corporate directors and officers. Describe the different types of corporate stock. Distinguish between a merger, a consolidation, and a conglomerate. Explain asset acquisition and stock acquisition. Identify the ways a corporation can be terminated.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS COMM, MEDIA, TECH, MCGF, HGD CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: Business Law - UNIT 6 (cont.)

Length of Unit: Starting a Business - 33 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.

Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.

Standard 2: Students will utilize job keeping skills.

Benchmarks: 1. Develop communication, problem solving and decision making skills.
2. Apply good work ethics.

Standard 3: Students will demonstrate occupational skills and knowledge.

Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry level position.

Standard 4: Demonstrate knowledge of how to create access and utilize information through Technology.

Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 18	Explain the source of federal power in the regulation of business. Identify the laws that regulate the sale of securities. Distinguish between the laws that regulate antitrust activity. Describe what laws regulate corporate takeovers. Describe the laws that regulate the environment. Identify the federal and state agencies that regulate the environment. Identify the federal and state agencies that are responsible for regulating energy. Describe the impact of international law on energy regulation and conservation.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS COMM, MEDIA, TECH, MCGF, HGD CE
1:1, 1:2, 1:3, 2:1, 2:2, 3;1, 3:2, 4:1, 4:2	Chapter 19	Explain the nature of a cybercrime. List different types of cybercrime. Describe the nature of a cybertort. Distinguish between cyberdefamation and cyberinvasion of privacy Explain intellectual property and copyright for digital products. Explain the importance of trademarks. Identify the characteristics of a patentable invention. Recognize two unsettled issues in e-commerce law. Explain new laws regarding digital signatures and documents. Look at careers in the business field	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS COMM, MEDIA, TECH, MCGF, HGD CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: Business Law - UNIT 7 **Length of Unit:** Family Law - 19 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.

Standard 2: Students will utilize job keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills.
2. Apply good work ethics.

Standard 3: Students will demonstrate occupational skills and knowledge.
Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry level position.

Standard 4: Demonstrate knowledge of how to create access and utilize information through Technology.
Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 20	Name the rights and duties involved in marriage Describe the different types of marriages. Explain the types of marriages that are prohibited by law. List the requirements of a legal marriage. Describe the differences between an annulment, a legal separation, and a divorce. Identify the common grounds for divorce. Explain the issues involved in a divorce settlement.	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS COMM, MEDIA, TECH, MCGF, HGD CE
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 21	Explain the meaning and purpose of insurance. Describe the different types of property insurance. Distinguish between types of life insurance. Identify the different types of health insurance. Identify the major types of retirement plans. Name the formal requirements of a will. Describe how to revoke or change a will. Identify the different types of trusts. Look at careers in the business field	Vocabulary worksheets, Group discussions and research, Teacher observations, Case Problems, Quizzes, Graded work, Class discussion, On Line Practice Test, Chapter Tests, Teacher monitoring of special populations	GS, LS SPECIAL, HOTS, CS COMM, MEDIA, TECH, MCGF, HGD CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

COURSE OUTLINE

ACCOUNTING I

UNIT 1 INTRODUCTION TO ACCOUNTING

Chapter 1 You and the World of Accounting
Chapter 2 The World of Business and Accounting

UNIT 2 THE BASIC ACCOUNTING CYCLE

Chapter 3 Business Transactions and the Accounting Equation
Chapter 4 Transactions That Affect Assets, Liabilities, and Owner's Capital
Chapter 5 Transactions That Affect Revenue, Expense and Withdrawals
Chapter 6 Recording Transactions inn a General Journal
Chapter 7 Posting Journal Entries to General Ledger Accounts
Chapter 8 The Six-Column Work Sheet
Chapter 9 Financial Statements for a Sole Proprietorship
Chapter 10 Completing the Accounting Cycle for a Sole Proprietorship
Chapter 11 Cash Control and Banking Activities

UNIT 3 ACCOUNTING FOR A PAYROLL SYSTEM

Chapter 12 Payroll Accounting
Chapter 13 Payroll Liabilities and Tax Records

UNIT 4 THE ACCOUNTING CYCLE FOR A MERCHANDISING CORPORATION

Chapter 14 Accounting for Sales and Cash Receipts
Chapter 15 Accounting for Purchases and Cash Payments
Chapter 16 Special Journals: Sales and Cash Receipts
Chapter 17 Special Journals: Purchases and Cash Payments
Chapter 18 Adjustments and the Ten-Column Work Sheet
Chapter 19 Financial Statements for a Corporation
Chapter 20 Completing the Accounting Cycle for a Merchandising Corporation
Chapter 21 Accounting for Publicly Held Corporations

UNIT 5 ACCOUNTING FOR SPECIAL PROCEDURES

Chapter 22 Cash Funds
Chapter 23 Plant Assets and Depreciation
Chapter 24 Uncollectible Accounts Receivable
Chapter 25 Inventories
Chapter 26 Notes Payable and Receivable

UNIT 6 ADDITIONAL ACCOUNTING TOPICS

Chapter 27 Introduction to Partnerships
Chapter 28 Financial Statements and Liquidation of a Partnership
Chapter 29 Ethics in Accounting

Subject Area: ACCOUNTING I - UNIT 1 **Length of Unit:** Introduction to Accounting - 9 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices, keeping in mind consequence and benefits
3. Possess the knowledge and skill to manage business related issues and activities

Standard 2: Students will utilize job-keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills
2. Apply good work ethics

Standard 3: Students will demonstrate occupational skills and knowledge.
Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry-level position

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through technology.
Benchmarks: 1. Effectively use technology to process and interpret information
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 1-You and the World of Accounting	Describe how personal skills, values, and lifestyle goals affect career decision. Find information about a variety of careers. Set career goals. Identify career opportunities in the accounting field. Describe the types of businesses and organizations that hire accountants. Compare for profit businesses and not-for-profit organizations. Define the accounting terms introduced in this chapter.	Chapter Study Guides and worksheets, On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning Real World Projects, Cooperative Learning Case Studies	HOTS,MEDIAT ECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 2-The World of Business and Accounting	Describe profit, risk-taking and entrepreneurs. Describe service, merchandising, and manufacturing businesses. Compare the sole proprietorship, partnership, and corporate forms of business. List the advantages and disadvantages of each form of business organization. Describe the purpose of accounting. Explain financial and management accounting. Describe three basic accounting assumptions. Define the accounting terms introduced in this chapter.	Chapter Study Guides and worksheets, On line self-assessment quizzes, Check your Understanding, Chapter Problems, Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning Real World Projects, Cooperative Learning Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: ACCOUNTING I - Unit 2 **Length of Unit:** The Basic Accounting Cycle - 56 days

Instructor: Mary Sederburg

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Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 3-Business Transactions & the Accounting Equation	Describe the relationship between property and financial claims. Explain the meaning of the term equities as it is used in accounting. List and define each part of the accounting equation. Demonstrate the effects of transactions on the accounting equation. Check the balance of the accounting equation after a business transaction has been analyzed and recorded. Define the accounting terms introduced in this chapter.	Chapter Study Guides and worksheets, On line self-assessment quizzes, Check your Understanding, Chapter Problems, Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning Real World Projects, Cooperative Learning Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 4-Transactions That Affect Assets, Liabilities, and Owner's Capital	Prepare a chart of accounts. Explain the purpose of double-entry accounting. Identify the normal balance of accounts. Use T accounts to illustrate the rules of debit and credit for asset accounts, liability accounts, and the owner's capital account and to express the accounting equation. Use T accounts to analyze transactions that affect assets, liabilities and the owner's capital account. Calculate the account balances after recording business transactions. Define the accounting terms introduced in this chapter.	Chapter Study Guides and worksheets, On line self-assessment quizzes, Check your Understanding, Chapter Problems, Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning Real World Projects, Cooperative Learning Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD. CE

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Subject Area: ACCOUNTING I - Unit 2 (cont.) **Length of Unit:** The Basic Accounting Cycle - 56 days

Instructor: Mary Sederburg

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Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 5-Transactions That Affect Revenue, Expenses, and Withdrawals	Explain the difference between permanent accounts and temporary accounts. List and apply the rules of debit and credit for revenue, expense, and withdrawals accounts. Use the six-step method to analyze transactions affecting revenue, expense, and withdrawal accounts. Test a series of transactions for equality of debits and credits. Define the accounting terms introduced in this chapter. Learn computerized accounting.	Chapter Study Guides and worksheets, On line self-assessment quizzes, Check your Understanding, Chapter Problems, Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning Real World Projects, Cooperative Learning Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 6-Recording Transactions in a General Journal	Explain the first three steps in the accounting cycle. Give and describe several examples of source documents. Explain the purpose of journalizing. Apply information from source documents. Describe the steps to make a general journal entry. Make general journal entries. Correct errors in general journal entries. Define the accounting terms introduced in this chapter. Learn computerized accounting.	Chapter Study Guides and worksheets, On line self-assessment quizzes, Check your Understanding, Chapter Problems, Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning Real World Projects, Cooperative Learning Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD

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Subject Area: ACCOUNTING I - Unit 2 (cont.) **Length of Unit:** The Basic Accounting Cycle - 56 days

Instructor: Mary Sederburg

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Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 7-Posting Journal Entries to General Ledger Accounts	Describe the steps in the posting process. Post general journal entries. Prepare a trial balance. Locate and correct trial balance errors. Record correcting entries in the general journal. Define the accounting terms introduced in this chapter. Learn computerized accounting.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning Real World Projects, Cooperative Learning Case Studies/Mini Practice Set	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 8-The Six-Column Work Sheet	Explain the purpose of the work sheet. Describe the parts of a six-column work sheet. Prepare a six-column work sheet. Calculate net income and net loss. Define the accounting terms introduced in this chapter. Further learning of computerized accounting.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning Real World Projects, Cooperative Learning Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD

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Subject Area: ACCOUNTING I - Unit 2 (cont.)

Length of Unit: The Basic Accounting Cycle - 56 days

Instructor: Mary Sederburg

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Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 9-Financial Statements for a Sole Proprietorship	Explain the purpose of the income statement. Prepare an income statement. Explain the purpose of the statement of changes in owner's equity. Prepare a statement of changes in owner's equity. Explain the purpose of the balance sheet. Prepare a balance sheet. Explain the purpose of the statement of cash flows. Explain the ratio analysis and computer ratios. Define the accounting terms introduced in this chapter. Further learning of computerized accounting.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning Real World Projects, Cooperative Learning Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 10-Completing the Accounting Cycle for a Sole Proprietorship	Explain why it is necessary to update accounts through closing entries. Explain the purpose of the income Summary account. Explain the relationship between the INCOME Summary account and the capital account. Analyze and journalize the closing entries. Post the closing entries to the general ledger. Prepare a post-closing trial balance. Define the accounting terms introduced in this chapter. Further learning of computerized accounting.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning Real World Projects, Cooperative Learning Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD

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Subject Area: ACCOUNTING I - Unit 2 (cont.) **Length of Unit:** The Basic Accounting Cycle - 56 days

Instructor: Mary Sederburg

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Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 11-Cash Control and Banking Activities	Describe the internal controls used to protect cash. Describe the forms needed to open and use a checking account. Record information on check stubs. Prepare a check. Prepare bank deposits. Reconcile a bank statement. Journalize and post entries relating to bank service charges. Describe the uses of the electronic funds transfer system. Define the terms introduced in this chapter. Further learning of computerized accounting.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning Real World Projects, Cooperative Learning Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE

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Subject Area: ACCOUNTING I - Unit 3 **Length of Unit:** Accounting for a Payroll System - 15 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
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Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Unit 3-Chapter 12-Payroll Accounting	Explain the importance of accurate payroll records. Compute gross pay using different methods. Explain and compute employee-paid withholdings. Compute net pay. Prepare payroll registers. Explain the methods of distributing payroll funds. Prepare an employee's earnings record. Define the accounting terms introduced in this chapter. Further computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning Real World Projects, Cooperative Learning Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 13-Payroll Liabilities and Tax Records	Record payroll transactions in the general journal. Describe the employer's payroll taxes. Compute and complete payroll tax expense forms. Record the payment of tax liabilities in the general journal. Complete payroll tax reports. Define the accounting terms introduced in this chapter. Further computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning Real World Projects, Cooperative Learning Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE

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Subject Area: ACCOUNTING I - Unit 4 **Length of Unit:** The Accounting Cycle for a Merchandising Corp. - 63 days

Instructor: Mary Sederburg

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Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Unit 4-Chapter 14– Accounting for Sales and Cash Receipts	Explain the difference between a service business and a merchandising business. Analyze transactions relating to the sale of merchandise. Explain the difference between a retailer and a wholesaler. Record a variety of sales and cash receipt transaction in a general journal. Define the accounting terms introduced in this chapter. Continued computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 15- Accounting for Purchases and Cash Payments	Explain the procedures for processing a purchase on account. Describe the accounts used in the purchasing process. Identify controls over cash. Analyze transactions relating to the purchase of merchandise. Record a variety of purchases and cash payment transactions. Post to the accounts payable subsidiary ledger. Define the accounting terms introduced in the chapter. Continued computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE

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Subject Area: ACCOUNTING I - Unit 4 (cont.) **Length of Unit:** The Accounting Cycle for a Merchandising Corp. - 63 days

Instructor: Mary Sederburg

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Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 16-Special Journals: Sales and Cash Receipts	Identify the special journals and explain how they are used in a merchandising business. Record transactions in sales and cash receipts journals. Post from the sales and cash receipts journals to customer accounts in the accounts receivable subsidiary ledger. Foot, prove, total, and rule the sales and cash receipt journals. Post column totals from the sales and cash receipts journals to general ledger accounts. Prepare a schedule of accounts receivable. Define the accounting terms introduced in this chapter. Continued computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 17-Special Journals: Purchases and Cash Payments	Explain the purpose of the purchases and cash payments journals. Record transactions in the purchases and cash payments journals. Record payroll transactions in the cash payments journal. Post from the purchases and cash payments journals to the general ledger and the accounts payable subsidiary ledger.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE

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Subject Area: ACCOUNTING I - Unit 4 (cont.) **Length of Unit:** The Accounting Cycle for a Merchandising Corp. - 63 days

Instructor: Mary Sederburg

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1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 17-Special Journals: Purchases and Cash Payments	Total, prove, and rule the purchases and cash payments journal. Prepare a schedule of accounts payable. Prove cash. Define the accounting terms introduced in this chapter. Continue computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 18-Adjustments and the Ten-Column Work Sheet.	Describe the parts of a ten-column work sheet. Generate trial balances and end-of-period adjustments. Determine which general ledger accounts to adjust. Calculate the adjustments. Prepare a ten-column work sheet. Journalize the adjustments. Define the accounting terms introduced in this chapter. Continue computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD

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Subject Area: ACCOUNTING I - Unit 4 (cont.) **Length of Unit:** The Accounting Cycle for a Merchandising Corp. - 63 days

Instructor: Mary Sederburg

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Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 19-Financial Statements for a Corporation	Explain how to record ownership of a corporation. Explain the relationship between the work sheet and the financial statements for a merchandising corporation. Explain how a corporation's financial statements differ from a sole proprietorship's.	Chapter Study Guides and worksheets Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 19-Financial Statements for a Corporation	Prepare an income statement, statement of retained earnings, and balance sheet, and describe the statement of cash flows for a merchandising corporation. Analyze the financial data contained on the statements. Define the accounting terms introduced in this chapter. Continue computerized accounting skills.	Chapter Study Guides and worksheets Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD

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Subject Area: ACCOUNTING I - Unit 4 (cont.) **Length of Unit:** The Accounting Cycle for a Merchandising Corp. - 63 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices, keeping in mind consequence and benefits
3. Possess the knowledge and skill to manage business related issues and activities

Standard 2: Students will utilize job-keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills
2. Apply good work ethics

Standard 3: Students will demonstrate occupational skills and knowledge.
Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry-level position

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through technology.
Benchmarks: 1. Effectively use technology to process and interpret information
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 20- Completing the Accounting Cycle for a Merchandising Corporation	Journalize closing entries for a merchandising corporation. Post closing entries to the general ledger accounts. Prepare a post-closing trial balance. Describe the steps in the accounting cycle. Continue computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 21- Accounting for Publicly Held Corporations	Describe the characteristics of the corporate form of business organization. Prepare journal entries to record the issue of stock to investors. Prepare journal entries to record the distribution of earnings to owners. Prepare financial statements for publicly held corporations. Define the accounting terms introduced in this chapter. Continue computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: ACCOUNTING I - Unit 5 **Length of Unit:** Accounting for Special Procedure - 35 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices, keeping in mind consequence and benefits
3. Possess the knowledge and skill to manage business related issues and activities

Standard 2: Students will utilize job-keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills
2. Apply good work ethics

Standard 3: Students will demonstrate occupational skills and knowledge.
Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry-level position

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through technology.
Benchmarks: 1. Effectively use technology to process and interpret information
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	UNIT 5-Accounting for Special Procedures-Chapter 22-Cash Funds	Record the entry to establish a change fund. Prove the cash in the cash register drawers each business day. Open and replenish a petty cash fund. Journalize opening a petty cash fund. Prepare a petty cash requisition to replenish the petty cash fund. Use a petty cash register to record petty cash disbursements. Journalize replenishing a petty cash fund. Determine whether cash is short or over, and record the shortage or overage. Define the accounting terms introduced in this chapter. Continue computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 23-Plant Assets and Depreciation	Identify plant assets. Explain the need to depreciate plant assets. Calculate annual depreciation of plant assets. Calculate partial-year depreciation of plant assets. Determine the book value of a plant asset. Record depreciation of plant assets. Prepare depreciation schedules. Define the accounting terms introduced in this chapter. Continue computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: ACCOUNTING I - Unit 5 (cont.) **Length of Unit:** Accounting for Special Procedure - 35 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices, keeping in mind consequence and benefits
3. Possess the knowledge and skill to manage business related issues and activities

Standard 2: Students will utilize job-keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills
2. Apply good work ethics

Standard 3: Students will demonstrate occupational skills and knowledge.
Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry-level position

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through technology.
Benchmarks: 1. Effectively use technology to process and interpret information
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 24- Uncollectible Accounts Receivable	Explain methods used to write off uncollectible accounts. Determine uncollectible accounts receivable. Use the direct write-off method for uncollectible accounts. Calculate bad debts expense. Make an adjusting entry for uncollectible accounts. Use the allowance method to record uncollectible accounts. Record the collection of an account previously written off. Describe two methods to estimate uncollectible accounts expense. Define the accounting terms introduced in this chapter. Continue computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 25- Inventories	Explain the importance of maintaining accurate inventory records. Explain the difference between a periodic and a perpetual inventory system. Take a physical inventory count and record inventories.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: ACCOUNTING I - Unit 5 (cont.) **Length of Unit:** Accounting for Special Procedure - 35 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices, keeping in mind consequence and benefits
3. Possess the knowledge and skill to manage business related issues and activities

Standard 2: Students will utilize job-keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills
2. Apply good work ethics

Standard 3: Students will demonstrate occupational skills and knowledge.
Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry-level position

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through technology.
Benchmarks: 1. Effectively use technology to process and interpret information
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 3:1, 3:2, 4:1, 4:2	Chapter 25-Inventories	Determine the cost of merchandise inventory using the specific identification; firs-in, first-out; last-in, first-out; and weighted average cost methods. Assign a value to merchandise inventory using the lower-of-cost-or-market rule. Explain the accounting principles of consistency and conservatism. Define the accounting terms introduced in this chapter.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD, CE
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 26-Notes Payable and Receivable	Explain how businesses use promissory notes. Calculate and record notes payable and notes receivable. Explain the difference between interest-bearing and non-interest-bearing notes. Journalize transactions involving notes payable. Journalize transactions involving notes receivable. Define the accounting terms introduced in this chapter. Continue computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: ACCOUNTING I - Unit 6 **Length of Unit:** Additional Accounting Topics - 13 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices, keeping in mind consequence and benefits
3. Possess the knowledge and skill to manage business related issues and activities

Standard 2: Students will utilize job-keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills
2. Apply good work ethics

Standard 3: Students will demonstrate occupational skills and knowledge.
Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry-level position

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through technology.
Benchmarks: 1. Effectively use technology to process and interpret information
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Unit 6-Additional Accounting Topics Chapter 27-Introduction to Partnerships	Identify the characteristics of a partnership. Identify the various accounting functions involved with a partnership. Account for investments in a partnership. Account for partner's withdrawals. Allocate profits and losses to the partners by different methods. Define the accounting terms introduced in this chapter. Continue computerized accounting skills.	Chapter Study Guides and worksheets On line self-assessment quizzes, Check your Understanding, Chapter Problems, Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 28-Financial Statements and Liquidation of a Partnership	Prepare an income statement for a partnership. Prepare a statement of changes in partner's equity. Prepare the Partner's Equity section of a balance sheet. Account for partnership liquidation losses. Account for partnership liquidation gains. Prepare the final entry to liquidate a partnership. Define the accounting terms introduced in this chapter. Continue computerized accounting skills.	Chapter Study Guides and worksheets, On line self-assessment quizzes, Check your Understanding, Chapter Problems, Chapter Review and Quizzes, Chapter Test, Teacher Observation and Questioning, Real World Projects, Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: ACCOUNTING I - Unit 6 (cont.) **Length of Unit:** Additional Accounting Topics - 13 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 1. Demonstrate basic business/financial information.
2. Make choices, keeping in mind consequence and benefits
3. Possess the knowledge and skill to manage business related issues and activities

Standard 2: Students will utilize job-keeping skills.
Benchmarks: 1. Develop communication, problem solving and decision making skills
2. Apply good work ethics

Standard 3: Students will demonstrate occupational skills and knowledge.
Benchmarks: 1. Identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry-level position

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through technology.
Benchmarks: 1. Effectively use technology to process and interpret information
2. Understand the use and application of available technology

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:1, 1:2, 1:3, 2:1, 2:2, 4:1, 4:2	Chapter 29-Ethics in Accounting	Explain the meaning of ethics. Describe the components of business ethics. Identify the role of the accountant in business ethics. Discuss how ethical behavior benefits individuals, businesses, and society. Explain the key principles an accountant is expected to follow Identify the accounting organizations that establish codes of ethics for the profession. Describe the Sarbanes-Oxley Act. Define the accounting terms introduced in this chapter.	Chapter Study Guides and worksheets, On line self-assessment quizzes, Check your Understanding Chapter Problems, Chapter Review and Quizzes, Chapter Test Teacher Observation and Questioning, Real World Projects Cooperative Learning, Case Studies	HOTS, MEDIA, TECH, MCGF, GUID, TAG, LS, CS, GS, HGD

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

STANDARDS AND BENCHMARKS

KEYBOARDING

Standard 1: Students will use business principles, procedures and skills.

Benchmarks:
1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.
4. Identify the main parts of the keyboard
5. Demonstrate correct technique for touch control of alphabetic, numeric and symbol Keys
6. Use home row and proper spacing
7. Demonstrate correct posture, hand position, and finger curvature
8. Keys from straight or handwritten copy, arranged or unarranged materials and rough draft material containing proofreader's marks

Standard 2: Students will utilize job keeping skills.

Benchmarks:
1. Develop communication, problem-solving and decision making skills.
2. Applies good work ethics.
3. Behaves appropriately while using keyboarding equipment
4. Demonstrates proper storage of projects
5. Understand the operation of computers and printers
6. Practices proper care of computer equipment.

Standard 3: Students will demonstrate occupational skills and knowledge.

Benchmarks:
1. Students will identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry level position.

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through Technology.

Benchmarks:
1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology
3. Produce and distribute letter styles and punctuation styles in business letters
4. Produce envelopes according to US Postal service.
5. Produce and distribute various styles of memorandums
6. Apply mailability standards to document placement
7. Keys and formats single- and multi-page reports.
8. Edit and format documents from unchanged material
9. Proofread and correct grammar, format, spelling and punctuation.
10. Show improvement in speed and accuracy through weekly timed writings

I. ORIENTATION
- A. Course Rationale
- B. Teacher expectation/Classroom Procedures/Grading Scale

II. Level 1-Developing Keyboarding Skills
- A. Module 1-Alphabetic Keys
  - 1. Keyboarding Assessment/Placement
- B. Module 2-Figure and Symbol Keys

III. Level 2-Word Processing Document Design
- A. Module 3-Word 2007 Basics
  - 1. Text Formats
  - 2. Paragraph Formats
  - 3. Page Formats
  - 4. Navigate & Review Documents
  - 5. Assessment
- B. Module 4-Memos, E-mail, and Letters
  - 1. Memos & Electronic mail
  - 2. Block Letter Format
  - 3. Modified Block Letter Format & Envelope
  - 4. Review Document Formats
  - 5. Assessment
- C. Module 5-Reports
  - 1. Unbound Report with Cover Page
  - 2. Leftbound Report
  - 3. Multiple-Page Report
  - 4. Internal Citations and Reference Page
  - 5. Report with Footnotes
  - 6. Traditional Report
  - 7. Assessment
- D. Module 6-Create Tables
  - 1. Create Tables
  - 2. Table Tools Layout
  - 3. Change Table Structure
  - 4. Table Tools Design
  - 5. Assessment
- E. Module 7-Review and Edit Documents
  - 1. Customize word and Edit Documents
  - 2. Document Themes and Templates
  - 3. Edit Memos and E-mail
  - 4. Edit Letters
  - 5. Edit Tables
  - 6. Edit Reports
  - 7. Assessment
- F. Module 8-Graphics and Newsletters
  - 1. SmartArt, Shapes and Clip Art
  - 2. Format Test Graphically
  - 3. Design Newsletters
  - 4. Design Advanced Newsletters
  - 5. Assessment
- G. Module 9-TruAcc, Inc.

Subject Area: KEYBOARDING/EXPLORE - UNIT 1 **Length of Unit:** Developing Keyboarding Skills - 45 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.
Benchmarks: 4. Identify the main parts of the keyboard
5. Demonstrate correct technique for touch control of alphabetic, numeric and symbol Keys
6. Use home row and proper spacing
7. Demonstrate correct posture, hand position, and finger curvature
8. Keys from straight or handwritten copy, arranged or unarranged materials and rough draft material containing proofreader's marks

Standard 2: Students will utilize job keeping skills.
Benchmarks: 1. Develop communication, problem-solving and decision making skills.
2. Applies good work ethics.
3. Behaves appropriately while using keyboarding equipment
4. Demonstrates proper storage of projects
5. Understand the operation of computers and printers
6. Practices proper care of computer equipment.

Standard 3: Students will demonstrate occupational skills and knowledge.
Benchmarks: 1. Students will identify potential careers through personal interests and abilities

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through Technology.
Benchmarks: 1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology
10. Show improvement in speed and accuracy through weekly timed writings

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
3:1, 3:2, 4:1, 4:2	Student text-Getting started with Keyboarding Pro Deluxe, pp. xi-xii	Logging in to Keyboarding Pro Deluxe Demonstrate the ability to use Pro Deluxe on assignments	Teacher observation Teacher observation of student participation.	HOTS, MEDIA, TECH, MCGF, GUID, LS, CS, GS, HGD, CE
1:4, 1:5, 1:6, 1:7, 1:8, 2:1, 2:3, 2:4, 2:5, 2:6, 3:1, 4:1, 4:2, 4:10	Module 1-Alphabetic Keys	To key the alphabetic and numeric keys by touch. Develop good keyboarding techniques. To key fluently, with reasonable accuracy. Develop proofreading skills. Apply proofreader's marks and revise text. Key at a rate of 14 wpm or more.	Teacher observation Quiz Production of exercises Class discussion Timed Writings	HOTS, MEDIA, TECH, MCGF, GUID, LS, CS, GS, HGD
1:4, 1:5, 1:6, 1:7, 1:8, 2:1, 2:3, 2:4, 2:5, 2:6, 3:1, 4:1, 4:2, 4:10	Module 2-Figureand Symbol Keys	Key the numeric keys by touch. Use symbol keys correctly. Build keying speed and accuracy. Apply correct number expression. Apply proofreaders' marks. Apply basic Internet skills.	Teacher observation Quiz Production of exercises Class discussion Timed Writings	HOTS, MEDIA, TECH, MCGF, GUID, LS, CS, GS,HGD

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)

Subject Area: KEYBOARDING/EXPLORE **Length of Unit:** UNIT 2 - Word Processing Document Design - 135 days

Instructor: Mary Sederburg

Standard 1: Students will use business principles, procedures and skills.

Benchmarks:
1. Demonstrate basic business/financial information.
2. Make choices keeping in mind consequences and benefits.
3. Possess the knowledge and skill to manage business related issues and activities.
4. Identify the main parts of the keyboard
5. Demonstrate correct technique for touch control of alphabetic, numeric and symbol Keys
6. Use home row and proper spacing
7. Demonstrate correct posture, hand position, and finger curvature
8. Keys from straight or handwritten copy, arranged or unarranged materials and rough draft material containing proofreader's marks

Standard 2: Students will utilize job keeping skills.

Benchmarks:
1. Develop communication, problem-solving and decision making skills.
2. Applies good work ethics.
3. Behaves appropriately while using keyboarding equipment
4. Demonstrates proper storage of projects
5. Understand the operation of computers and printers
6. Practices proper care of computer equipment.

Standard 3: Students will demonstrate occupational skills and knowledge.

Benchmarks:
1. Students will identify potential careers through personal interests and abilities
2. Identify and develop skills to perform at an entry level position.

Standard 4: Students will demonstrate knowledge of how to create access and utilize information through Technology.

Benchmarks:
1. Effectively use technology to process and interpret information.
2. Understand the use and application of available technology
3. Produce and distribute letter styles and punctuation styles in business letters
4. Produce envelopes according to US Postal service.
5. Produce and distribute various styles of memorandums
6. Apply mailability standards to document placement
7. Keys and formats single- and multi-page reports.
8. Edit and format documents from unchanged material
9. Proofread and correct grammar, format, spelling and punctuation.
10. Show improvement in speed and accuracy through weekly timed writings

Benchmarks	Section from Text	Critical Objectives	Assessments	Infusions/ Provisions
1:4, 1:5, 1:6, 1:7, 1:8, 2:1, 2:3, 2:4, 2:5, 2:6, 3:1, 4:1, 4:2, 4:10	Module 3-Word 2007 Basics	Learn Word 2007 commands. Create, save, and print documents. Apply text, paragraph and page formats Review documents and apply communication skills Build keyboarding skills.	Teacher observation, Quiz Production of exercises Production of documents, Class discussion, Timed Writings	HOTS, MEDIA, TECH, MCGF, GUID, LS, CS, GS, HGD
1:4, 1:5, 1:6, 1:7, 1:8, 2:1, 2:3, 2:4, 2:5, 2:6, 3:1, 4:1, 4:2, 4:4, 4:5, 4:6, 4:10	Module 4-Memos, E-mails and Letters	Layout interoffice memorandum and e-mail. Layout block and modified block business letters. Create envelopes. Improve keying speed and accuracy.	Teacher observation, Quiz Production of exercises Production of documents, Class discussion, Timed Writings	HOTS, MEDIA, TECH, MCGF, GUID, LS, CS, GS, HGD
1:4, 1:5, 1:5, 1:7, 1:8, 2:1, 2:3, 2:4, 2:5, 2:6, 3:1, 4:1, 4:2,4:7, 4:8, 4:9, 4:10	Module 5-Reports	Format two-page reports using Word 2007 format and traditional format. Format reference page and cover page. Indent long quotations and bibliography entries appropriately. Create headers and footers with page numbers. Apply styles. Insert and edit footnotes.	Teacher observation, Quiz Production of exercises Production of documents, Class discussion, Timed Writings	HOTS, MEDIA, TECH, MCGF, GUID, LS, CS, GS, HGD
1:1, 1:2, 1:3, 1:4, 1:5, 1:6, 1:7, 1:8, 2:1, 2:3, 2:4, 2:5, 2:6, 3:1, 4:1, 4:2, 4:10	Module 6-Create Tables	Create tables. Change table structure. Format tables. Incorporate tables within documents. Building keying speed and accuracy.	Teacher observation, Quiz Production of exercises Production of documents, Class discussion, Timed Writings	HOTS, MEDIA, TECH, MCGF, GUID, LS, CS, GS, HGD
1:4, 1:5, 1:6, 1:7, 1:8, 2:1, 2:3, 2:4, 2:5, 2:6, 3:1, 4:1, 4:2,4:7, 4:8, 4:9, 4:10	Module 7-Review and Edit Documents	Build keying and editing skills. Edit letters and memos. Edit tables and reports. Customize *Word.*	Teacher observation, Quiz Production of exercises Production of documents, Class discussion, Timed Writings	HOTS, MEDIA, TECH, MCGF, GUID, LS, CS, GS, HGD
1:4, 1:5, 1:5, 1:7, 1:8, 2:1, 2:3, 2:4, 2:5, 2:6, 3:1, 4:1, 4:2, 4:8, 4:9, 4:10	Module 8-Graphics and Newsletters	Enhance document format with SmartArt and graphics. Format text graphically using WordArt and dropped caps. Create multicom newsletters. Continue to build keyboarding and production skill.	Teacher observation, Quiz Production of exercises Production of documents, Class discussion, Timed Writings	HOTS, MEDIA, TECH, MCGF, GUID, LS, CS, GS, HGD
1:1, 1:2. 1:3, 1:4, 1:5, 1:6, 1:7, 1:8, 2:1, 2:2, 2:3, 2:4, 2:5, 2:6, 3:1, 3:2, 4:1, 4:2, 4:3, 4:4, 4:5, 4:6, 4:7, 4:8, 4:9, 4:10	Module 9-TruAcc, Inc.	Apply keying, formatting, and word processing skills. Work independently with few specific instructions.	Teacher observation Completion of module Production of documents Class discussion Timed Writings	HOTS, MEDIA, TECH, MCGF, GUID, LS, CS, GS, HGD

Higher Order Thinking Skills (HOTS); Special Education (SPECIAL); Media Information Skills (MEDIA); Technology (TECH); Multi-Cultural Gender Fair (MCGF); Guidance (GUID); Talented and Gifted (TAG); Learning Skills (LS); Communication Skills (CS); Global Studies (GS); Human Growth and Development (HGD); Career Education (CE)