

NORTHERN BURLINGTON COUNTY REGIONAL SCHOOL DISTRICT
2021 Course Map/Pacing Guide

Department	Business	Course	Accounting II
Source of Standards (Hyperlink source Titles NOT-number and full description)			
<ul style="list-style-type: none"> New Jersey Student Learning Standards 2020 <ul style="list-style-type: none"> Career Readiness, Life Literacies, and Key Skills; English Language Arts (<u>Companion Standards</u> for History, Social Studies, Science and Technical Subjects) College Board Career Readiness, Life Literacies, and Key Skills; <ul style="list-style-type: none"> All courses Focus on - 9.4 Life Literacies and Key Skills (p. 49) 			
Sequence- Unit Titles and Number of weeks per unit (total = 18 semester/ 36 year)			
Unit 1 - Departmentalized Accounting - 14 weeks Unit 2 - Accounting Inventory Planning and Uncollectible Accounts - 5 weeks Unit 3 - General Accounting Adjustments 8 weeks Unit 4 - Accounting for a Corporation 9 weeks			
Big Ideas/ Enduring Understanding (link to guide)			
<ul style="list-style-type: none"> Assets = Liabilities + Owner's Equity Debits = Credits Communication is KEY! The value of a business changes over time. 			
Essential Questions (link to guide)			
<ul style="list-style-type: none"> Why and how does a company keep separate accounting records for each department? What special accounting procedures are used for payroll when using departmentalized accounting? How do I create and analyze financial reports for a departmentalized business? How do I communicate the results? How do I account for inventory planning and valuation? How do I account for Uncollectible Accounts? How do I account for plant assets? How do I account for notes payable, prepaid expenses, and accrued expenses? How do I account for Notes Receivable, Unearned Revenue, and Accrued Revenue? How do I organize a business and pay dividends? 			

- Why does a corporation keep financial records?
- How do transactions affect the financial records of a corporation?
- What special accounting procedures are used for stocks and loans?
- How do I create and analyze corporate financial reports? How do I communicate the results?

[Reporting Student Progress](#) (link to pyramid)

All courses follow a balanced assessment system with Practice and Assessments. Each category includes formative, summative and alternative assessments.

[Accommodations and Modifications](#) (link to menu)

Integrated accommodations and modifications for special education students, English language learners, students at risk of school failure, gifted and talented students, and students with 504 plans

Resources (Text and Technology)

- Century 21 Accounting – General Journal Approach (Textbook, Software, and Workbook)
- Automated Accounting Software
- Mind-Tap (Cengage)
- MS Excel Software