

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

<b>Department</b>	Business	<b>Course</b>	Accounting I
<b>Source of Standards</b> (Hyperlink source Titles <b>NOT-number and full description</b> )			
<ul style="list-style-type: none"> <li>• New Jersey Student Learning <a href="#">Standards 2020</a> <ul style="list-style-type: none"> <li>○ <a href="#">Career Readiness, Life Literacies, and Key Skills</a>;</li> <li>○ <a href="#">English Language Arts</a> (<a href="#">Companion Standards</a> for History, Social Studies, Science and Technical Subjects)</li> <li>○ College Board</li> </ul> </li> <li>• <a href="#">Career Readiness, Life Literacies, and Key Skills</a>; <ul style="list-style-type: none"> <li>○ All courses Focus on - 9.4 Life Literacies and Key Skills (p. 49)</li> </ul> </li> </ul>			
<b>Sequence- Unit Titles and Number of weeks per unit (total = 18 semester/ 36 year)</b>			
<p>Unit 1: Accounting for a Proprietorship – Part 1 10 weeks  Unit 2: Accounting for a Proprietorship – Part 2 9 weeks  Unit 3: Accounting for a Corporation – Part 1 9 weeks  Unit 4: Accounting for a Corporation – Part 2 8 weeks</p>			
<b>Big Ideas/<a href="#">Enduring Understanding</a> (link to guide)</b>			
<p>Assets = Liabilities + Owner's Equity  Debits = Credits  Communication is very important.  The accounting records for a corporation are more involved then in other types of businesses.</p>			
<b><a href="#">Essential Questions</a> (link to guide)</b>			
<p>How does a proprietorship keep financial records?  How do transactions affect the financial records of a proprietorship?  How is a cash control system used to control the flow of cash?  How do I create and analyze financial reports? How do I communicate the results?  How do transactions affect the financial records of a corporation?  How do I create and analyze financial reports and closing and adjusting entries for a corporation?  How do I prepare and analyze payroll records for a corporation?</p>			
<b><a href="#">Reporting Student Progress</a> (link to pyramid)</b>			
<p>All courses follow a balanced assessment system with Practice and Assessments.  Each category includes formative, summative and alternative assessments.</p>			
<b><a href="#">Accommodations and Modifications</a> (link to menu)</b>			

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