

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Course Title: Accounting II
Content Area: Business
Grade Level(s): 10-12
Course Description: In this course, students will explore accounting for payroll and payroll taxes, merchandising company sales and cash receipts/purchases and cash payments, merchandising company special journals related to sales/purchases and the 10-column worksheet, completing the accounting cycle and financial statement preparation for a merchandising corporation, and accounting for publicly held corporations.
Curriculum Writer(s): Christine DeFino
Date Created: December 2017
Date Approved by Board of Education: April 2018

Pacing Guide

Unit 1 Accounting for payroll and payroll taxes	3 Weeks
Unit 2 Merchandising company sales and cash receipts/purchases and cash payments	5 Weeks

SHORE REGIONAL HIGH SCHOOL DISTRICT

A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Unit 3 Merchandising company special journals related to sales/purchases and the 10-column worksheet	3 Weeks
Unit 4 Completing the accounting cycle and financial statement preparation for a merchandising corporation	5 Weeks
Unit 5 Accounting for publicly held corporations	2 Weeks

Unit 1 Accounting for payroll and payroll taxes

Unit Summary:
Students will have an understanding of all aspects of accounting for a payroll system. Payroll and payroll deductions will be calculated, and payroll reports will be maintained. Payroll liabilities for the employer will be recorded, and payment of necessary payroll taxes will be made and reported.

Interdisciplinary Connections/Content Area Integrations Including Technology:
English Language Arts
Social Studies

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Mathematics

NJSLS Number	NJSLS Content
9.1.12.A.1	Differentiate among the types of taxes and employee benefits.
9.1.12.A.2	Differentiate between taxable and nontaxable income.
9.1.12.A.7	Analyze and critique various sources of income and available resources (e.g., financial assets, property, and transfer payments) and how they may substitute for earned income.
9.1.12.A.13	Analyze the impact of the collective bargaining process on benefits, income, and fair labor practice.
9.1.12.B.8	Describe and calculate interest and fees that are applied to various forms of spending, debt, and saving.

<p>Summative Assessments: Mini Practice Set, Test</p>
<p>Formative Assessments: Do Now, Oral Questioning, Homework, Quiz, Class Discussion, Student Graded Assignment, Exit Card</p>
<p>Enduring Understandings: Students will understand that payroll can be very complex for a business and must be maintained accurately. Gross pay, deductions made, and net pay calculations will be computed and recorded. The employer’s tax liability will be calculated as well as preparing payroll tax forms.</p>

SHORE REGIONAL HIGH SCHOOL DISTRICT

A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Essential Questions:

- What is a payroll system?
- How are gross earnings calculated?
- How are commissions and overtime pay calculated?
- What are deductions required by law?
- How is federal tax calculated?
- What are the components of social security tax, and how are they calculated?
- What are other deductions that can be made from your paycheck?
- What is the purpose of a payroll register?
- How is net pay calculated?
- What is the purpose of maintaining an employee's earning record?
- How do managers use payroll information?
- How is payroll journalized?
- How is the payroll posted?
- What payroll taxes are paid by the employer?
- How is payroll tax expense journalized and posted?
- How and when do employers pay their tax liabilities?
- How does the government receive payroll information?
- What are W-2, W-3, 941, and 940 forms?

Instructional Outcomes:

- Students will be able to explain the importance of accurate payroll records.
- Students will be able to compute gross pay using different methods.
- Students will be able to explain and compute employee-paid withholdings.
- Students will be able to compute net pay.

SHORE REGIONAL HIGH SCHOOL DISTRICT

A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Students will be able to prepare payroll registers.
Students will be able to explain the methods of distributing payroll funds.
Students will be able to record payroll transactions in the general journal.
Students will be able to describe the employer's payroll taxes.
Students will be able to compute and complete payroll tax expense forms.
Students will be able to record the payment of tax liabilities in the general journal.
Students will be able to complete payroll tax reports.

Suggested Learning Activities:

Working Papers:

- Calculate gross earnings
- Determining taxes on gross earnings
- Preparing a payroll check and employees earning records
- Use different methods to compute gross pay
- Calculating employer's payroll taxes
- Identifying and payment of payroll liabilities
- Recording and journalize payroll transactions
- Compute employee-paid withholdings
- Compute net pay
- Prepare payroll registers
- Prepare an employee's earning records
- Determine payroll amounts
- Calculate employer's payroll taxes
- Identify payroll liabilities
- Make payroll liability payments

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Calculating payroll taxes
Record payment of the payroll
Journal and post the payroll

Mini Practice Set - Green Thumb Plant Service payroll

Suggested Differentiation:

Allow students to work in groups.
Break information into smaller parts (chunking).
Provide written notes and review sheets for each topic.
Provide graphic organizers.
Provide visual presentations and videos.

Curriculum Development Resources:

Glencoe and teacher prepared presentations and sample problems
Glencoe accounting textbook and working papers
Accounting simulations
Google spreadsheet to create and calculate payroll
Mock tax returns using the Internal Revenue Service website

Notes/Comments:

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Unit 2 Merchandising company sales and cash receipts/purchases and cash payments

Unit Summary:

Merchandising corporations requires special journals, subsidiary ledgers, and other adjustments. This unit expands on sales with cash and credit receipts as well as purchases with cash and credit orders. Students will understand the necessary process to make and record these business transactions properly.

Interdisciplinary Connections/Content Area Integrations Including Technology:

English Language Arts
 Social Studies
 Mathematics

NJSLS Number	NJSLS Content
9.1.12.E.2	Analyze and apply multiple sources of financial information when prioritizing financial decisions.
9.1.12.E.3	Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
9.1.12.B.1	Prioritize financial decisions by systematically considering alternatives and possible consequences.

Summative Assessments:

Mini Practice Set, Test

Formative Assessments:

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch
School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Do Now, Oral Questioning, Homework, Quiz, Class Discussion, Student Graded Assignment, Exit Card

Enduring Understandings:

Students will understand that accounting for sales and purchases in a merchandising business requires the use of many different accounts and individual subsidiary ledgers. Sales for a wholesale versus retail business will be discussed as well as inventory accounts, sales slips, sales tax, accounts receivable, sales returns and allowances, cash receipts, credit transactions, cash, and sales discounts.

Students will understand that purchases made by a merchandising company involve a four-stage process: purchase requisition, purchase order, packing slips, and processing stamp. Purchase discounts during a discount period are put in a tickler file according to a due date.

Students will understand how accounts payable are recorded for items purchased on credit, purchases returns, and allowances.

Essential Questions:

How is an operating cycle different from the accounting cycle?

What accounts does a merchandising business use?

What does a sale on account involve?

How are sales and sales tax recorded?

What are payment terms?

What is a subsidiary ledger?

How are sales returns and credits recorded?

How does cash come into a business?

Why do businesses give cash discounts?

How do businesses record the receipt of cash?

What are the four stages of purchasing?

What is the purpose of the purchases account?

How are the purchases of assets on account recorded?

How are purchases returns and allowances recorded?

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch
School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

How does a business manage cash payments?
How does a merchandising business make cash payments?

Instructional Outcomes:

Students will be able to explain the difference between a service business and a merchandising business.
Students will be able to analyze transactions relating to the sale of merchandise.
Students will be able to explain the difference between a retailer and a wholesaler.
Students will be able to record a variety of sales and cash receipt transactions in a general ledger.
Students will be able to explain the procedure for processing a purchase on an account.
Students will be able to describe the accounts used in the purchasing process.
Students will be able to identify controls over cash.
Students will be able to analyze transactions relating to the purchase of merchandise.
Students will be able to record a variety of purchase and cash payment transactions.
Students will be able to post the accounts payable to the subsidiary ledger.

Suggested Learning Activities:

Working Papers:
Recording merchandising transactions
Recording sales on account and sales returns and allowances
Recording cash receipts
Recording sales and cash receipts
Posting sales and cash receipts
Preparing accounts receivable subsidiary ledger
Sales tax payable ledger
Analyzing a purchase order

SHORE REGIONAL HIGH SCHOOL DISTRICT

A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Recording purchases transactions
Recording cash payment transactions
Determining due dates and discount amounts
Create an accounts payable subsidiary ledger

Suggested Differentiation:

Allow students to work in groups.
Break information into smaller parts (chunking).
Provide written notes and review sheets for each topic.
Provide graphic organizers.
Provide visual presentations and videos.

Curriculum Development Resources:

Glencoe and teacher prepared presentations and sample problems
Glencoe accounting textbook and working papers
Accounting simulations

Notes/Comments:

SHORE REGIONAL HIGH SCHOOL DISTRICT

A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Unit 3 Merchandising company special journals related to sales/purchases and the 10-column worksheet

Unit Summary:
Special journals are used to record sales and cash receipts for individual customers. Special journals are also used to record purchases and cash payments made for purchases of merchandise and other assets. A 10-column worksheet will be prepared to help record adjusting and closing entries, and to prepare financial statements.

Interdisciplinary Connections/Content Area Integrations Including Technology:
English Language Arts
Social Studies
Mathematics
Technology

NJSLS Number	NJSLS Content
9.1.12.E.2	Analyze and apply multiple sources of financial information when prioritizing financial decisions.
9.1.12.E.3	Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
9.1.12.B.1	Prioritize financial decisions by systematically considering alternatives and possible consequences.

Summative Assessments:

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Mini Practice Set, Audit Analysis, Test

Formative Assessments:

Do Now, Oral Questioning, Homework, Quiz, Class Discussion, Student Graded Assignment, Exit Card

Enduring Understandings:

Students will understand how special journals are created to account for sales, sale discounts, and sales tax receipts/sales tax payable as well as the related cash receipts and credit card sales accounts in the accounts receivable account.

Students will understand that special journals are also created to account for purchases, cash payments, credit payments, and the accounts payable account.

Students will understand that year-end adjustments are made for inventory, supplies, insurance, and income tax and are journalized and posted. A 10-column worksheet is created to summarize all the adjustments made and to help prepare financial statements.

Essential Questions:

Why are special journals used?

How is the sales journal used?

How are sales and sales tax posted?

How are accounts receivable recorded and posted?

How are the sales journal and the accounts receivable proved to be accurate?

How is the cash receipts journal used?

How is cash received on account with a discount recorded?

How are bank card sales recorded?

How is the accounts receivable ledger maintained?

How are sales and receipts posted to the general ledger?

What is a schedule of cash receipts?

SHORE REGIONAL HIGH SCHOOL DISTRICT

A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

How are errors detected in the subsidiary ledgers?
What is the purpose of the 10-column worksheet?
How is the 10-column worksheet different from the 6-column worksheet?
How are end of the period adjustments made?
How is it determined what adjustments are necessary?
Why are adjustments made to inventory?
How is the inventory adjustment calculated?
Why are adjustments made to supplies?
Why are adjustments made for insurance?
Why are adjustments made for income tax?
How are balances extended in the worksheet?
How are adjustments journalized and posted?

Instructional Outcomes:

Students will be able to identify the special journals and explain how they are used in a merchandising business.
Students will be able to record transactions in sales and cash receipts journals.
Students will be able to post from the sales and cash receipts journals to customer accounts in the accounts receivable subsidiary ledger.
Students will be able to foot, prove, total, and rule the sales and cash receipts journal.
Students will be able to post column totals from the sales and cash receipts journals to general ledger accounts.
Students will be able to prepare a schedule of accounts receivable.
Students will be able to describe the parts of the 10-column worksheet.
Students will be able to generate trial balances and end of the year adjustments.
Students will be able to determine which general ledger accounts to adjust.
Students will be able to calculate the adjustments.
Students will be able to prepare a 10-column worksheet.

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Students will be able to journalize the adjustments.

Suggested Learning Activities:

Working Papers:

- Posting column totals from the sales journal
- Create the cash receipts journal
- Record and post sales transactions in the sales journal
- Create accounts receivable subsidiary ledgers
- Record and post sales and cash receipts into the general ledger
- Create a schedule of accounts receivable for individual customers
- Analyze the adjustment for merchandising inventory
- Analyze the worksheet
- Create a 10-column worksheet to show all adjustments made
- Post adjustments to individual ledger accounts

Suggested Differentiation:

- Allow students to work in groups.
- Break information into smaller parts (chunking).
- Provide written notes and review sheets for each topic.
- Provide graphic organizers.
- Provide visual presentations and videos.

Curriculum Development Resources:

- Glencoe and teacher prepared presentations and sample problems

SHORE REGIONAL HIGH SCHOOL DISTRICT

A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Glencoe accounting textbook and working papers
Accounting simulations
Google Sheets

Notes/Comments:

Unit 4 Completing the accounting cycle and financial statement preparation for a merchandising corporation

Unit Summary:

Completing the accounting cycle for a merchandising corporation involves adjusting and closing entries and recording net income/net loss. Stockholder's equity of the corporation is a result of equity contributed by stockholders and equity earned through business profits. These profits will be recorded in the financial statements of the merchandising business. Financial statements will be prepared including: income statement, balance sheet, statement of stockholder's equity, and a cash flow statement.

Interdisciplinary Connections/Content Area Integrations Including Technology:

English Language Arts
Social Studies
Mathematics
Technology

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

NJSLS Number	NJSLS Content
9.1.12.E.2	Analyze and apply multiple sources of financial information when prioritizing financial decisions.
9.1.12.E.3	Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
9.1.12.B.1	Prioritize financial decisions by systematically considering alternatives and possible consequences.

<p>Summative Assessments: Mini Practice Set, Audit Analysis, Test</p>
<p>Formative Assessments: Do Now, Oral Questioning, Homework, Quiz, Class Discussion, Student Graded Assignment, Exit Card</p>
<p>Enduring Understandings: Students will understand ownership of a corporation as to equity contributed by the stockholders and equity earned from business profits to complete the statement of stockholder’s equity and the balance sheet. Students will understand how revenue from sales and the cost of merchandise sold will be calculated including: inventory, purchases, transportation, returns, and sales allowances and discounts for the creation of an income statement. Students will understand how to create the statement of cash flows to include cash from operating activities as well as from investing activities. Students will understand the importance of financial statements with respect to the reliability, relevance, disclosure, and materiality for managers, stockholders, creditors, and government agencies.</p>
<p>Essential Questions: Who owns a corporation, and how is ownership recorded?</p>

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch
School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

What is stockholder's equity?
What are retained earnings?
What qualities are required in financial statements?
What financial statements does a merchandising company prepare?
How is a merchandising income statement different from an income statement from a service business income statement?
How is merchandise available for sale calculated?
How is the cost of merchandise sold calculated?
How is gross profit on sales calculated?
How are operating expenses accounted for?
How is net income calculated?
Why is it valuable to look at percentages?
What is a vertical analysis?
What does the statement of retained earnings report?
How is the balance sheet for a corporation different from the balance sheet of a sole proprietorship?
How can trends be detected?
What is a horizontal analysis?
What does the statement of cash flows report?
How are cash flows from operating activities and investing activities reported?
How are closing entries for a corporation different from closing entries for a sole proprietorship?
How is a net loss closed into retained earnings?
How is a general ledger for a merchandising corporation closed?
How is a post-closing trial balance prepared?
What is the accounting cycle for a merchandising business?

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch
School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Instructional Outcomes:

- Students will be able to explain how to record ownership of a corporation.
- Students will be able to explain the relationship between the worksheet and the financial statements for a merchandising company.
- Students will be able to explain how a corporation's financial statements differ from a sole proprietorship's.
- Students will be able to prepare an income statement for a merchandising company.
- Students will be able to prepare a statement of retained earnings for a merchandising company.
- Students will be able to prepare a balance sheet for a merchandising company.
- Students will be able to prepare a statement of cash flows for a merchandising company.
- Students will be able to analyze financial data contained on the financial statements.
- Students will be able to journalize closing entries for a merchandising company.
- Students will be able to post closing entries to the general ledger accounts.
- Students will be able to prepare a post-closing trial balance.
- Students will be able to describe the steps in the accounting cycle.

Suggested Learning Activities:

Working Papers:

- Analyze stockholder's equity accounts
- Calculate amounts on the income statement
- Prepare and analyze a balance sheet
- Prepare and analyze an income statement
- Prepare and analyze a statement of retained earnings
- Preparing financial statements
- Completing a worksheet and financial statements
- Evaluating the effects of errors on financial statements
- Identifying accounts affected by closing entries

SHORE REGIONAL HIGH SCHOOL DISTRICT

A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Organizing the steps in the accounting cycle
Journalizing closing entries
Journalizing and posting closing entries
Completing end of the year activities

Suggested Differentiation:

Allow students to work in groups.
Break information into smaller parts (chunking).
Provide written notes and review sheets for each topic.
Provide graphic organizers.
Provide visual presentations and videos.

Curriculum Development Resources:

Glencoe and teacher prepared presentations and sample problems
Glencoe accounting textbook and working papers
Accounting simulations
Google Sheets

Notes/Comments:

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Unit 5 Accounting for publicly held corporations

Unit Summary:

A publicly held corporation sells shares of stock in a large market (stock exchange). The characteristics of a corporation and the issuance of stock in accordance with a corporate charter will be covered. Capital stock can be issued as either common stock or preferred stock and will be recorded as stockholder's equity. Dividend distribution on common/preferred stock will also be accounted for in the stockholder's equity section of the balance sheet.

Interdisciplinary Connections/Content Area Integrations Including Technology:

English Language Arts
 Social Studies
 Mathematics
 Technology

NJSLS Number	NJSLS Content
9.1.12.E.2	Analyze and apply multiple sources of financial information when prioritizing financial decisions.
9.1.12.E.3	Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
9.1.12.B.1	Prioritize financial decisions by systematically considering alternatives and possible consequences.

Summative Assessments:

Mini Practice Set, Audit Analysis, Test

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch
School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Formative Assessments:

Do Now, Oral Questioning, Homework, Quiz, Class Discussion, Student Graded Assignment, Exit Card

Enduring Understandings:

Students will understand how a publicly held corporation is organized. Capital stock is issued as a way for a company to gain capital. Stock can be issued as either common or preferred stock and have different characteristics. Dividends can be issued by a corporation to their owners/investors as a way to distribute cash. Dividends are recorded as a reduction to retained earnings. Issuance of stock and dividends affect the stockholder's equity section of the balance sheet.

Essential Questions:

- How is a corporation different from other forms of business organizations?
- How is ownership in a corporation measured?
- What is the difference between common stock and preferred stock?
- How is common stock issued at par?
- How is common stock issued at above par?
- How is preferred stock issued?
- What are corporate dividends?
- How are dividends distributed?
- How are dividend transactions journalized?
- How are dividends on preferred stock different from dividends issued on common stock?
- How does a publicly held corporation's income statement differ from that of a closely held corporation?
- How is the statement of stockholder's equity different for a publicly held corporation?
- Where are stock issues and dividends reported on the statement of stockholder's equity?

SHORE REGIONAL HIGH SCHOOL DISTRICT
A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Instructional Outcomes:

Students will be able to describe the characteristics of the corporate form of business organizations.
Students will be able to identify the difference between common and preferred stock.
Students will be able to describe dividends and dividend distribution.
Students will be able to prepare journal entries to record the issue of stock to investors.
Students will be able to prepare journal entries to record the distribution of earnings to owners.
Students will be able to prepare financial statements for publicly held corporations.

Suggested Learning Activities:

Working Papers:
Examining capital stock transactions
Distribute corporate earnings
Examine the statement of stockholder's equity
Journalize the issuance of stock
Journalize common and preferred stock dividend transactions
Preparing corporate financial statements
Recording stockholder's equity transactions

Suggested Differentiation:

Allow students to work in groups.
Break information into smaller parts (chunking).
Provide written notes and review sheets for each topic.
Provide graphic organizers.
Provide visual presentations and videos.

SHORE REGIONAL HIGH SCHOOL DISTRICT

A Regional Collaborative of the Communities Served by the Monmouth Beach, Oceanport, Shore Regional, and West Long Branch School Districts

Aligned to the New Jersey Student Learning Standards as Applicable

Curriculum Development Resources:

Glencoe and teacher prepared presentations and sample problems

Glencoe accounting textbook and working papers

Accounting simulations

Google Sheets

Notes/Comments: