



Park Hill School District

Building Successful Futures • Each Student • Every Day

High School Business Finance Curriculum

Course Description: Have you wondered how businesses handle and raise money? By incorporating critical thinking and problem solving skills, class participants will explore both individual and business money management issues. Students will gain knowledge of business management, business law, accounting, and investment. This course will examine how businesses raise the capital they need to start and sustain their organization, learn how to fiscally manage risks, and understand how to gain investors.

Scope and Sequence:

Timeframe	Unit	Instructional Topics
3 Weeks	Business Ownership, Trends and Funds	Topic 1: Types of Businesses Topic 2: Careers and Trends Topic 3: Capital Funding
7 Weeks	Accounting	Topic 1: Accounting Cycle Topic 2: Cash Control Topic 3: Payroll
8 Weeks	Business Law	Topic 1: Introduction to Law Topic 2: Employment Law Topic 3: Contract Law

Unit 1: Business Ownership, Trends and Funds

Subject: Business Finance

Grade: 10-12

Name of Unit: Types of business and funding

Length of Unit: 3 Weeks

Overview of Unit: This unit is a review of the basic types of business ownership and organization structure. It also includes an in depth look at the different ways these business structures can raise capital. Lastly, the students will research modern day trends and economic factors that influence business operations. In this unit the students will be able to identify business types, explain the different capital funding options and recognize the economic trends that affect a business's future success.

Priority Standards for unit:

- Compare and Contrast different types of business ownership
DESE.BUSINESSECONOMICS.PRODUCTION.11.
- Identify sources of financing (capital).
DESE.BUSMANAGEMENT.FINANACIALMANAGEMENT.1
- Identify the types and availability of careers determined by labor market supply and demand. DESE:Business Economics.Careers.1

Supporting Standards for unit:

- Introduce the lending function (for business)
DESE.BANKINGANDFINANCE.LENDINGPROCESS.1
- Evaluate the various ways of using credit and the costs of usage. DESE: Banking and Finance.Credit.5
- Evaluate the various ways of using credit and the cost of usage.
DESE.BANKINGANDFINANCE.CREDIT.5
- Introducing the importance of credit lending through banking.
DESE.BANKINGANDFINANCE.CREDIT.1
- Use a decision making process in selection of possible career choices. DESE:Business Economics.Careers.3
- Assess the impact of sociological, economic, and technological change on future careers.
DESE:Business Economics.Careers.4
- Students 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 (ISTE 2 - Communication and Collaboration).
 - Communicate information and ideas effectively to multiple audiences using a variety of media and formats.
 - Contribute to project teams to produce original works or solve problems.
- Students apply digital tools to gather, evaluate, and use information (ISTE 3 - Research and Information Fluency).
 - Plan strategies to guide inquiry.
 - Locate, organize, analyze, evaluate, synthesize, and ethically use information from a variety of sources and media.
 - Evaluate and select information sources and digital tools based on the appropriateness to specific tasks.

Unwrapped Concepts (Students need to know)	Unwrapped Skills (Students need to be able to do)	Bloom's Taxonomy Levels	Webb's DOK
different types of business ownership	Compare, Contrast	Understand	2
sources of financing (capital)	Identify	Remember	1
the types and availability of careers determined by labor market supply and demand	Identify	Remember	1

Essential Questions:

1. How are businesses organized?
2. How do the different types of businesses raise capital?
3. Why is it important to identify factors that influence careers?

Enduring Understanding/Big Ideas:

1. Businesses are usually organized differently depending on size and power structure (sole proprietorship, corporation, partnership). The smaller private companies usually start as a sole proprietorship or partnership. As the company grows or scales up its operations, a different power structure may be needed.
2. Depending on the size and structure of the company, they will receive funding through government aid, business loan, or issuing stocks or bonds. There are local bank and government options for the smaller companies, as the funding needs grow, a more public and national source of funding may be needed.
3. The business environment is always changing (i.e. technology, social media) adapting to new trends through market research analysis will help a business make better decisions and to achieve financial success.

Unit Vocabulary:

Academic Cross-Curricular Words	Content/Domain Specific
<ul style="list-style-type: none">● Bonds● Capital● Career● Corporation● Incorporated● Limited Liability Company (LLC)● Partnership● Sole Proprietorship● Stocks● Trends● Venture Capitalist	

Resources for Vocabulary Development: Quality Tools

Topic 1: Types of Businesses

Engaging Experience

Title: What Type of Business Do I Want to Start?

Suggested Length of Time: 1 Day

Standards Addressed

Priority:

- Compare and Contrast different types of business ownership

Supporting:

- Evaluate the various ways of using credit and the costs of usage. DESE: Banking and Finance.Credit.5
- Evaluate the various ways of using credit and the cost of usage. DESE.BANKINGANDFINANCE.CREDIT.5
- Introducing the importance of credit lending through banking. DESE.BANKINGANDFINANCE.CREDIT.1

Detailed Description/Instructions: The teacher will explain each type of business (corporations, partnerships, sole proprietorships) and provide advantages and disadvantages of each. Students will record vocabulary and facts. A brainstorming session will take place to discuss where the different companies might get funding to fuel new growth.

Bloom's Levels: Understand

Webb's DOK: 2

Rubric: Class participation



Engaging Experience 2

Title: What's in your Neighborhood?

Suggested Length of Time: 3 Days

Standards Addressed:

Priority:

- Compare and Contrast different types of business ownership

Supporting:

- Evaluate the various ways of using credit and the costs of usage. DESE: Banking and Finance.Credit.5
- Evaluate the various ways of using credit and the cost of usage. DESE.BANKINGANDFINANCE.CREDIT.5
- Introducing the importance of credit lending through banking. DESE.BANKINGANDFINANCE.CREDIT.1
- Students apply digital tools to gather, evaluate, and use information (ISTE 3 - Research and Information Fluency).
 - Plan strategies to guide inquiry.
 - Locate, organize, analyze, evaluate, synthesize, and ethically use information from a variety of sources and media.
 - Evaluate and select information sources and digital tools based on the appropriateness to specific tasks.

Detailed Description/Instructions: The teacher and students will complete the following in order:

1. The teacher will divide the class into groups of 3-4 students. Ask each group to compile a list of questions they would like to ask an entrepreneur about his or her business. Ask the groups to share their lists and write the questions on white board/smart board. The class will discuss the information. As a class, students and the teacher will create a guide with questions to ask a local business owner for actual interview. Allow students a couple of days to conduct their interview.
2. Students will return to their groups and identify and develop profiles of businesses in the local community that are representative of each of the three types of business organizations. If they do not have all three types represented they will need to find a group who has the missing type. Each group will submit a Word document using table format with their information.
3. Students will research the most probable type of funding used by the different neighborhood companies and why they think that might be the best choice for this type of business.

Bloom's Levels: Understand

Webb's DOK: 2

Rubric: To be created

Topic 2: Careers and Trends



Engaging Experience 1

Title: What Do I Want To Be When I Grow Up?

Suggested Length of Time: 3 Days

Standards Addressed

Priority:

- Identify the types and availability of careers determined by labor market supply and demand. DESE:Business Economics.Careers.1

Supporting:

- Use a decision making process in selection of possible career choices. DESE:Business Economics.Careers.3
- Students 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 (ISTE 2 - Communication and Collaboration).
 - Communicate information and ideas effectively to multiple audiences using a variety of media and formats.
 - Contribute to project teams to produce original works or solve problems.

Detailed Description/Instructions: The teacher will place students in small groups of 4-5 students. Each group will be assigned an occupational group: business and financial operations, management, sales and related, office and administrative support, production, computer and mathematical. Each group will research possible careers and trends/outlook within their assigned occupational group. They will present their findings using a multimedia presentation (i.e. Prezi, GoogleSlides, etc.). The presentations should be 3 - 5 minutes and include at minimum of 10 careers, salary ranges, geographic locations, educational background needed, example job descriptions and duties.

Bloom's Levels: Identify

Webb's DOK: 1

Rubric: To be created

Engaging Experience 2

Title: What Will Happen In the Future?

Suggested Length of Time: 2 Days

Standards Addressed

Priority:

- Identify the types and availability of careers determined by labor market supply and demand. DESE:Business Economics.Careers.1

Supporting:

- Assess the impact of sociological, economic, and technological change on future careers. DESE:Business Economics.Careers.4

Detailed Description/Instructions: The teacher will facilitate a brainstorming activity. The teacher will guide the class to identify trends in businesses using the following categories: current, growing and technology trends in business and society. Using the identified trends and changes, students will explain how these trends and changes affect the student as a potential employee applying for jobs, retaining jobs and use for communication with businesses internally and externally.(i.e. email, online applications, Facebook, Twitter, SnapChat, Instagram, etc.).

After the brainstorming activity, the student will develop strategies for the different companies to incorporate the new trends into increased business activity.

Bloom's Levels: Identify

Webb's DOK: 1

Rubric: To be created

Topic 3: Capital Funding



Engaging Experience 1

Title: Where Do I Get My Cash?

Suggested Length of Time: 2 Days

Standards Addressed

Priority:

- Identify sources of financing (capital).
DESE.BUSMANAGEMENT.FINANACIALMANAGEMENT.1

Supporting:

- Introduce the lending function (for business).
DESE.BANKINGANDFINANCE.LENDINGPROCESS.1
- Evaluate the various ways of using credit and the costs of usage.
DESE.BANKINGFINANCE.CREDIT.5
- Evaluate the various ways of using credit and the cost of usage.
DESE.BANKINGANDFINANCE.CREDIT.5
- Introducing the importance of credit lending through banking.
DESE.BANKINGANDFINANCE.CREDIT.1
- Students apply digital tools to gather, evaluate, and use information (ISTE 3 - Research and Information Fluency).
 - Plan strategies to guide inquiry.
 - Locate, organize, analyze, evaluate, synthesize, and ethically use information from a variety of sources and media.
 - Evaluate and select information sources and digital tools based on the appropriateness to specific tasks.

Detailed Description/Instructions: Students will research using the internet how businesses find finances for their type of business. The following are examples of good articles:

- <http://www.forbes.com/sites/nextavenue/2014/04/10/11-places-to-find-money-to-start-a-business/#51ac9232d74f>
- <http://www.nextavenue.org/5-places-find-money-your-start-business/>
- <http://smallbusiness.chron.com/sources-finance-sole-proprietor-4106.html>
- <http://www.investopedia.com/ask/answers/032515/what-are-different-ways-corporations-can-raise-capital.asp>

After students read and gather information from at least five articles, they will create a Venn diagram using the three types of business (sole proprietorship, partnership, and corporation) to show similarities and differences. The students will present their findings in a 30 second interview presentation to the class.

Bloom's Levels: Remember

Webb's DOK: 1

Rubric: To be created

Engaging Experience 2

Title: Capital Funding Risks

Suggested Length of Time: 1 Day

Standards Addressed

Priority:

- Identify sources of financing (capital).
DESE.BUSMANAGEMENT.FINANACIALMANAGEMENT.1

Supporting:

- Introduce the lending function (for business)
DESE.BANKINGANDFINANCE.LENDINGPROCESS.1
- Evaluate the various ways of using credit and the costs of usage. DESE: Banking and Finance.Credit.5
- Evaluate the various ways of using credit and the cost of usage.
DESE.BANKINGANDFINANCE.CREDIT.5
- Introducing the importance of credit lending through banking.
DESE.BANKINGANDFINANCE.CREDIT.1

Detailed Description/Instructions: The teacher will facilitate a large group discussion regarding advantages and disadvantages of the different capital funding options. Questions the teacher could use to begin the discussion:

1. How do interest rates and fees influence loans and business capital?
2. How can government assistance program impact an individual business organization or an industry wide trend (grants vs. SBA loan programs, etc.)?
3. What is the difference between common and preferred stock? What characteristics in investors make them gravitate to different investment choices?

Bloom's Levels: Remember

Webb's DOK: 1

Rubric: To be created

Engaging Scenario

Engaging Scenario In this Engaging Scenario the teacher will organize a panel of local business owners for the students to present their business ideas and funding request. The teacher will organize students in groups of two. Students will brainstorm with a partner, and develop a multimedia presentation, be prepared for questions over ownership, trends, and business funding the week prior to panel arrival. A question and answer session will take place after the formal presentation is delivered.

Business Funding Request

Main Goal: You and your partner(s) will create a new business idea/concept that you will present to a group of “Sharks” (an investor/venture capitalist). You want a “Shark” to invest their money into your business. This is the end product and I want you to keep this in mind as you go through the entire process. The following are elements you need to include in your business project:

1) **A Business Plan:** To create a successful business, you need to have a plan to follow. Develop a business plan that outlines what your business will do, your staffing needs (labor), your sales and marketing approach and how much start-up financing you will need (how much \$\$ to start everything). Once you have your business plan, you can follow it to create your successful business and use your business plan to interest investors in your company (aka the “Sharks”).

Business Plan resources: (just some places to start)

- <http://www.allbusiness.com/writing-small-business-plan/16689921-1.html>
- <http://www.sba.gov/category/navigation-structure/starting-managing-business/starting-business/writing-business-plan>
- http://www.ehow.com/list_7199584_tips-writing-business-plan.html
- <http://ezinearticles.com/?5-Tips-To-Writing-A-Good-Business-Plan&id=5507982>

2) **Type of Business:** What type of business do you and your partner(s) plan to create? Spend some time researching the different types of businesses to see the advantages and disadvantages of each. Then, based on what you discover about the different business types (there are 3 main categories) decide what type of business you will create and explain the reasoning behind the decision.

Terms you need to know for this section/element:

Sole proprietorship Non-profit Conglomerates	Horizontal Mergers Vertical Mergers Franchises	Partnerships Corporations Multinational Corporations
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3) **Market, Industry, and Competition Analysis:** When you start a business, you need to look at the market in which you are entering. If there are already a lot of competitors in your market, it may be hard to start a new business in that market. Also consider what makes your

product/service stand out compared to others (what sets it apart from the rest?) so that people will demand your products or services. Your task for this element is to analyze your industry (i.e. if you want to create a store that sells designer clothes you are in the retail market) and your competition. What kind of competition exists in the market and what would you need to get your business started in this market? Include this in your final product

Terms you need to know for this section/element:

Monopoly Oligopoly Cartels	Monopolistic Competition Barriers to Entry Collusion	Perfect Competition Price Fixing
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4) **Financing:** How much money do you need to start this business venture? After the initial money (which you hope to get from the “Shark”) to receive, how else are you going to finance your business? Research all the different options you have to finance your new business and keep it sustained for the long-term. Also, determine how profitable your business is going to be. Here are some links to help, plus the vocab words for this section/element:

Cost-benefit analysis Profits Debt financing	short-term financing long-term financing	Revenue intermediate-term financing
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- <http://www.myownbusiness.org/s8/index.html>
- http://www.ehow.com/how_107753_finance-business-idea.html
- <http://www.wikihow.com/Finance-Your-Business>
- <http://www.investinternals.com/2011/06/things-to-know-before-starting-business.html>

5) **Marketing, Advertising, and Product Distribution:** How will you get people to know your business exists, how will you market your product/service and advertise it to your target audience? This could be part of your business plan but if it is not, you MUST include some marketing and advertising strategies in this project. Here are a couple of resources (you can research more) and the vocab words you need to know for this section.

Test Marketing Consumer sovereignty Channels of Distribution	Market Research Price leadership E-Commerce	Market Surveys Penetration pricing Product life cycle
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- http://www.foothilltech.org/rgeib/english/media_literacy/advertising_techniques.htm
- <http://www.businessknowhow.com/marketing/5marktech.htm>

6) **Operation (Nuts and Bolts):** How is your business going to be set up? Will your business be set up in a specific location or will it be online (E Commerce)? Questions such as who will be hired, how much will you pay them, what hours will you be open, who will manage your

inventory/finances, how will people pay for products/services, etc. How your day to day operations are going to work (your investors will want to know this to see if you are prepared). Also, you need to be prepared for the unknown and operational “pitfalls” so that if something happens that hurts your business you have a plan to bounce back and recover (investors also want to know about this).

7) **YOUR BUSINESS PROPOSAL (the END product):** You and your partner(s) will be creating a business proposal. In this proposal you will include all of the elements (#1-5) listed above. You have a few options of how you can present your business proposal to the “Shark”:



- make a video of your proposal to present
- present your business proposal via PowerPoint
- present your business proposal using a wiki (there are several wiki page hosts...I can help you with this)


* These are your only options, technology must be used for this final business proposal to the “Shark”. No posters, this requires more in-depth analysis than a poster presentation could accomplish.

Rubric for Engaging Scenario: Teacher evaluation will be based on:

- Ability to collaborate (work together); this includes in class and outside of class collaboration.
- Knowledge of the business world and business competition (based on what you have learned).
- Quality of presentation and business proposal (does it make the “Shark” want to invest in your business?).
- Is it interesting, does it make the audience want to buy your product or want to know more about your business ideas and ventures?

Summary of Engaging Learning Experiences for Topics

Topic	Engaging Experience Title	Description	Suggested Length of Time
1	What Type of Business Do I Want to Start?	<p>The teacher will explain each type of business (corporations, partnerships, sole proprietorships) and provide advantages and disadvantages of each. Students will record vocabulary and facts. A brainstorming session will take place to discuss where the different companies might get funding to fuel new growth.</p>	1 Day
1	What's in your Neighborhood? 	<p>The teacher and students will complete the following in order:</p> <ol style="list-style-type: none"> 1. The teacher will divide the class into groups of 3-4 students. Ask each group to compile a list of questions they would like to ask an entrepreneur about his or her business. Ask the groups to share their lists and write the questions on white board/smart board. The class will discuss the information. As a class, students and the teacher will create a guide with questions to ask a local business owner for actual interview. Allow students a couple of days to conduct their interview. 2. Students will return to their groups and identify and develop profiles of businesses in the local community that are representative of each of the three types of business organizations. If they do not have all three types represented they will need to find a group who has the missing type. Each group will submit a Word document using table format with their information. 3. Students will research the most probable type of funding used by the different neighborhood companies and why they think that might be the best choice for this type of business. 	3 Days
2	What Do I Want To Be When I Grow Up? 	<p>The teacher will place students in small groups of 4-5 students. Each group will be assigned an occupational group: business and financial operations, management, sales and related, office and administrative support, production,</p>	3 Days

		<p>computer and mathematical. Each group will research possible careers and trends/outlook within their assigned occupational group. They will present their findings using a multimedia presentation (i.e. Prezi, GoogleSlides, etc.). The presentations should be 3 - 5 minutes and include at minimum of 10 careers, salary ranges, geographic locations, educational background needed, example job descriptions and duties.</p>	
2	<p>What Will Happen In the Future?</p>	<p>The teacher will facilitate a brainstorming activity. The teacher will guide the class to identify trends in businesses using the following categories: current, growing and technology trends in business and society. Using the identified trends and changes, students will explain how these trends and changes affect the student as a potential employee applying for jobs, retaining jobs and use for communication with businesses internally and externally.(i.e. email, online applications, Facebook, Twitter, SnapChat, Instagram, etc.). After the brainstorming activity, the student will develop strategies for the different companies to incorporate the new trends into increased business activity.</p>	2 Days
3	<p>Where Do I Get My Cash?</p> 	<p>Students will research using the internet how businesses find finances for their type of business. The following are examples of good articles:</p> <ul style="list-style-type: none"> • http://www.forbes.com/sites/nextavenue/2014/04/10/11-places-to-find-money-to-start-a-business/#51ac9232d74f • http://www.nextavenue.org/5-places-find-money-your-start-business/ • http://smallbusiness.chron.com/sources-finance-sole-proprietor-4106.html • http://www.investopedia.com/ask/answers/032515/what-are-different-ways-corporations-can-raise-capital.asp <p>After students read and gather information from at least five articles, they will create a Venn diagram using the three types of business (sole proprietorship, partnership, and corporation) to show similarities and differences. The students will present their findings in a 30 second interview presentation to the class.</p>	2 Days

3	Capital Funding Risks	<p>The teacher will facilitate a large group discussion regarding advantages and disadvantages of the different capital funding options. Questions the teacher could use to begin the discussion:</p> <ol style="list-style-type: none"> 1. How do interest rates and fees influence loans and business capital? 2. How can government assistance program impact an individual business organization or an industry wide trend (grants vs. SBA loan programs, etc.)? 3. What is the difference between common and preferred stock? What characteristics in investors make them gravitate to different investment choices? 	1 Day
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Unit 2: Accounting

Subject: Business Finance & Law

Grade: 10-12

Name of Unit: Accounting

Length of Unit: 7 Weeks

Overview of Unit: Students will learn how businesses use and keep track of money by gaining a basic knowledge of the accounting cycle and be able to go through it using a sole proprietorship and partnership business setup. Students will gain knowledge in how businesses handle daily cash needs as well as payroll for their employees.

Priority Standards for unit:

- Apply the accounting equation to business transactions. DESE: Accounting I.Accounting Concepts.5
- Explain the purpose of accounting. DESE:Accounting 1.Accounting Concepts.1
- Apply debit and credit rules to business transactions. DESE:Accounting 1.Accounting Concepts.10
- Prepare a payroll register. DESE:Accounting I.Payroll Procedures.5
- Journalize transactions to establish and replenish petty cash. DESE:Accounting I.Cash Control.9
- Maintain an employee earnings record. DESE:Accounting 1.Payroll Procedures.7
- Prepare payroll checks. DESE:Accounting I.Payroll Procedures.6
- Journalize entries related to payroll. DESE:Accounting I.Payroll Procedures.9

Supporting Standards for unit:

- Analyze source documents. DESE:Accounting I.Accounting Cycle.2
- Analyze transactions. DESE:Accounting I.Accounting Cycle.3
- Post transactions to appropriate ledger. DESE:Accounting I.Accounting Cycle.5
- Create trial balance. DESE:Accounting I.Accounting Cycle.6
- Create a worksheet. DESE:Accounting I.Accounting Cycle.7
- Prepare an income statement for a service business organized as a proprietorship. DESE:Accounting I.Accounting Cycle.8
- Prepare a balance sheet for a service business organized as a proprietorship. DESE:Accounting I.Accounting Cycle.10
- Journalize transactions using various formats. DESE:Accounting I.Accounting Cycle.4
- Calculate gross earnings (e.g. hourly rate, piece rate, and salary/commission). DESE:Accounting I.Payroll Procedures.3
- Calculate employer's payroll taxes (e.g. social security, federal and state unemployment, and Medicare). DESE:Accounting I.Payroll Procedures.8
- Calculate net earnings. DESE:Accounting I.Payroll Procedures.4
- Prepare a schedule of accounts receivable. DESE:Accounting I.Accounting Cycle.12
- Prepare a schedule of accounts payable. DESE:Accounting I.Accounting Cycle.13
- Journalize adjusting entries. DESE:Accounting I.Accounting Cycle.15
- Post adjusting entries. DESE:Accounting I.Accounting Cycle.16
- Journalize closing entries. DESE:Accounting I.Accounting Cycle.17
- Post-closing entries. DESE:Accounting I.Accounting Cycle.18
- Prepare a post-closing trial balance. DESE:Accounting I.Accounting Cycle.19
- Journalize entries related to banking activities. DESE:Accounting I.Cash Control.11

Unwrapped Concepts (Students need to know)	Unwrapped Skills (Students need to be able to do)	Bloom's Taxonomy Levels	Webb's DOK
cash control procedures	Identify	Remember	1
a payroll register	Prepare	Create	3
employer's payroll taxes	Calculate	Create	3
the accounting equation to business transactions	Apply	Apply	3

Essential Questions:

1. Why do businesses keep track of financial data using the accounting cycle?
2. Why do businesses have cash control?
3. Why should businesses understand payroll and related taxes?

Enduring Understanding/Big Ideas:

1. Students will utilize the accounting cycle to understand the multiple aspects of financial operations of a business. This includes an annual review of the checks and balances of the system to keep organizations accountable to employees and shareholders, and laws (through tax reporting). Furthermore, the income statement provides a snapshot of the company that can be reported out to their constituents as well as an overview of their spending capacity.
2. Students will understand the importance of cash control to protect a business assets against theft and other illegal transactions.
3. Students will understand requirements to calculate accurate payroll and report related taxes to government agencies in a timely manner to avoid legal fees.

Unit Vocabulary:

Academic Cross-Curricular Words	Content/Domain Specific
<ul style="list-style-type: none">● Credit● Debit● Journal & Journalize● Net Pay/Gross Pay● Payroll● Taxes	<ul style="list-style-type: none">● Accounting Cycle● Cash Control

Resources for Vocabulary Development: Quality Tools

Topic 1: Accounting Cycle

Engaging Experience 1

Title: Sole Proprietorship Accounting Cycle

Suggested Length of Time: 20 Days

Standards Addressed

Priority:

- Explain the purpose of accounting. DESE:Accounting 1.Accounting Concepts.1
- Apply the accounting equation to business transactions. DESE: Accounting I.Accounting Concepts.5
- Apply debit and credit rules to business transactions. DESE:Accounting 1.Accounting Concepts.10

Supporting:

- Analyze source documents. DESE:Accounting I.Accounting Cycle.2
- Analyze transactions. DESE:Accounting I.Accounting Cycle.3
- Journalize transactions using various formats. DESE:Accounting I.Accounting Cycle.4
- Post transactions to appropriate ledger. DESE:Accounting I.Accounting Cycle.5
- Create trial balance. DESE:Accounting I.Accounting Cycle.6
- Create a worksheet. DESE:Accounting I.Accounting Cycle.7
- Prepare an income statement for a service business organized as a proprietorship. DESE:Accounting I.Accounting Cycle.8
- Prepare a balance sheet for a service business organized as a proprietorship. DESE:Accounting I.Accounting Cycle.10
- Prepare a schedule of accounts receivable. DESE:Accounting I.Accounting Cycle.12
- Prepare a schedule of accounts payable. DESE:Accounting I.Accounting Cycle.13
- Journalize adjusting entries. DESE:Accounting I.Accounting Cycle.15
- Post adjusting entries. DESE:Accounting I.Accounting Cycle.16
- Journalize closing entries. DESE:Accounting I.Accounting Cycle.17
- Post-closing entries. DESE:Accounting I.Accounting Cycle.18
- Prepare a post-closing trial balance. DESE: Accounting I.Accounting Cycle.

Detailed Description/Instructions: The teacher will model the following steps in the accounting cycle for a sole proprietorship. Students will practice with work problems as each step in the cycle is performed.

1. Identifying business event and generate source documents
2. Analyzing transactions
3. Recording in the Journals
4. Posting to the General Ledger
5. Create trial balance
6. Adjusting entries
7. Adjusted trial balance
8. Financial statements: Income Statement and Balance Sheet
9. Preparing accounts payable and receivable schedules
10. Closing entries
11. Post-closing trial balance

As each step in the cycle is covered, students will apply what they've learned to a separate example than was modeled. Students will move from step to step seamlessly while viewing the cycle as a whole.

Bloom's Levels: Apply

Webb's DOK: 3

Rubric: To be created

Engaging Experience 2

Title: Partnership Accounting Cycle

Suggested Length of Time: 10 Days

Standards Addressed

Priority:

- Apply the accounting equation to business transactions. DESE: Accounting I.Accounting Concepts.5

Supporting:

- Analyze transactions. DESE:Accounting I.Accounting Cycle.3
- Journalize transactions using various formats. DESE:Accounting I.Accounting Cycle.4
- Post transactions to appropriate ledger. DESE:Accounting I.Accounting Cycle.5
- Create trial balance. DESE:Accounting I.Accounting Cycle.6
- Create a worksheet. DESE:Accounting I.Accounting Cycle.7
- Prepare an income statement for a service business organized as a proprietorship. DESE:Accounting I.Accounting Cycle.8
- Prepare a balance sheet for a service business organized as a proprietorship. DESE:Accounting I.Accounting Cycle.10
- Prepare a schedule of accounts receivable. DESE:Accounting I.Accounting Cycle.12
- Prepare a schedule of accounts payable. DESE:Accounting I.Accounting Cycle.13
- Journalize adjusting entries. DESE:Accounting I.Accounting Cycle.15
- Post adjusting entries. DESE:Accounting I.Accounting Cycle.16
- Journalize closing entries. DESE:Accounting I.Accounting Cycle.17
- Post-closing entries. DESE:Accounting I.Accounting Cycle.18
- Prepare a post-closing trial balance. DESE: Accounting I.Accounting Cycle.

Detailed Description/Instructions: The teacher will model steps in the accounting cycle for a partnership business highlighting those items which have changes from a sole proprietorship business. Students will note the differences while practicing the entire accounting cycle.

1. Get multiple partners' monthly journal entries,
2. Students take journal info and plug into general ledger,
3. Students complete worksheet while generating an income statement and balance sheet,
4. Students will prepare schedules of accounts payable and receivable,
5. The same multiple partner's will present adjusting and/or closing journal entries,
6. Students will take adjusting/closing entries and post these into general ledger, and
7. Students will finalize post-closing trial balance for the month and compare this to real-world business records to check for correction.

Students should already know each of these steps but the teacher will need to highlight changes due to the different type of business being used as the model.

Bloom's Levels: Apply; **Webb's DOK:** 3; **Rubric:** To be created

Topic 2: Cash Control

Engaging Experience 1

Title: Using Cash Control within a Business

Suggested Length of Time: 1 Day

Standards Addressed

Priority:

- Journalize transactions to establish and replenish petty cash. DESE:Accounting I.Cash Control.9

Supporting:

- Journalize entries related to banking activities. DESE:Accounting I.Cash Control.11

Detailed Description/Instructions: Students will first learn what a petty cash fund is and how it is used within a sole proprietorship. The teacher will model how petty cash transactions are journalized and posted within the accounting cycle while speaking to the importance.

Bloom's Levels: Apply

Webb's DOK: 3

Rubric: To be created

Topic 3: Payroll

Engaging Experience 1

Title: Calculating Payroll

Suggested Length of Time: 2-3 Days

Standards Addressed

Priority:

- Prepare a payroll register. DESE:Accounting 1.Payroll Procedures.5
- Prepare payroll checks. DESE:Accounting I.Payroll Procedures.6
- Maintain an employee earnings record. DESE:Accounting 1.Payroll Procedures.7
- Journalize entries related to payroll. DESE:Accounting I.Payroll Procedures.9

Supporting:

- Calculate gross earnings (e.g. hourly rate, piece rate, and salary/commission). DESE:Accounting I.Payroll Procedures.3
- Calculate net earnings. DESE:Accounting I.Payroll Procedures.4
- Calculate employer's payroll taxes (e.g. social security, federal and state unemployment, Medicare) DESE:Accounting 1.Payroll Procedures.8

Detailed Description/Instructions: Students will be given a practice business and set of "employees". For each employee, students will need to figure weekly/monthly payroll and issue payroll checks from their business. They will also need to keep payroll register of all employees that includes all figured payroll taxes and any withdrawals. In addition to the payroll register, students will complete an employee earnings record for each employee stating 3-6 months of information. Lastly, the teacher will model how payroll information is journalized and posted within a business's accounting records. Students will practice this given their own business example.

Bloom's Levels: Apply

Webb's DOK: 3

Rubric: to be created

Engaging Scenario

Engaging Scenario

This simulation takes about 5 days.

Students will be given a business simulation to work through. Students will receive information for the simulation based on mock business and current financial state. Students will then begin the accounting cycle based on the information they have, acting as the accountant and payroll clerk in the business. Students will build and maintain a journal, general and account specific ledgers, and worksheet while creating an income statement, balance sheet, and post-closing trial balance. Students will also generate a payroll register and employee earnings record.

At the conclusion of the simulation, students will have an opportunity to check their work against others with the same mock business.

Rubric for Engaging Scenario: Students will be graded on the steps of the accounting cycle and on their payroll records. Frequent checks will be made by the student using the accounting equation. As students compare their records, they will collectively spot differences and mistakes and learn how to correct these records.

Summary of Engaging Learning Experiences for Topics

Topic	Engaging Experience Title	Description	Suggested Length of Time
1	Sole Proprietorship Accounting Cycle	<p>The teacher will model the following steps in the accounting cycle for a sole proprietorship. Students will practice with work problems as each step in the cycle is performed.</p> <ol style="list-style-type: none"> 1. Identifying business event and generate source documents 2. Analyzing transactions 3. Recording in the Journals 4. Posting to the General Ledger 5. Create trial balance 6. Adjusting entries 7. Adjusted trial balance 8. Financial statements: Income Statement and Balance Sheet 9. Preparing accounts payable and receivable schedules 10. Closing entries 11. Post-closing trial balance <p>As each step in the cycle is covered, students will apply what they've learned to a separate example than was modeled. Students will move from step to step seamlessly while viewing the cycle as a whole.</p>	20 Days
1	Partnership Accounting Cycle	<p>The teacher will model steps in the accounting cycle for a partnership business highlighting those items which have changes from a sole proprietorship business. Students will note the differences while practicing the entire accounting cycle.</p> <ol style="list-style-type: none"> 1. Get multiple partners' monthly journal entries, 2. Students take journal info and plug into general ledger, 3. Students complete worksheet while generating an income statement and balance sheet, 4. Students will prepare schedules of accounts payable and receivable, 	10 Days

		<p>5. The same multiple partner's will present adjusting and/or closing journal entries,</p> <p>6. Students will take adjusting/closing entries and post these into general ledger, and</p> <p>7. Students will finalize post-closing trial balance for the month and compare this to real-world business records to check for correction.</p> <p>Students should already know each of these steps but the teacher will need to highlight changes due to the different type of business being used as the model.</p>	
2	Using Cash Control within a Business	Students will first learn what a petty cash fund is and how it is used within a sole proprietorship. The teacher will model how petty cash transactions are journalized and posted within the accounting cycle while speaking to the importance.	1 Day
3	Calculating Payroll	Students will be given a practice business and set of "employees". For each employee, students will need to figure weekly/monthly payroll and issue payroll checks from their business. They will also need to keep payroll register of all employees that includes all figured payroll taxes and any withdrawals. In addition to the payroll register, students will complete an employee earnings record for each employee stating 3-6 months of information. Lastly, the teacher will model how payroll information is journalized and posted within a business's accounting records. Students will practice this given their own business example.	2-3 Days

Unit 3: Business Law

Subject: Business Finance & Law

Grade: 10-12

Name of Unit: Business Law

Length of Unit: 8 Weeks

Overview of Unit: This unit is a brief introduction into the criminal and civil court system that interprets the law here in the United States. Students will research different legal topics such as jurisdiction, court procedures, and the different levels of our dual court system (Federal/State). At the end of this unit, students should have a good grasp of how this country's court system is structured and organized, and a better understanding of how many laws will dictate business practices.

Priority Standards for unit:

- Classify crimes against people, property, government, business and society. DESE: Business Law.Criminal Law.2
- Distinguish between a tort and a crime. DESE: Business Law.Tort Law.1
- Explain the nature, form, and importance of a contract. DESE: Business Law.Contract Law.1
- Identify federal, state, and local laws dealing with employment. DESE;Business Law.Employment Law.2

Supporting Standards for unit:

- Differentiate between intentional and unintentional torts. DESE:Business Law.Tort Law.2
- List the six elements of a valid contract. DESE:Business Law.Contract Law.2
- Define legality and identify situation that would compromise the legality of the contract. DESE:Business Law.Contract Law.7
- Explain how contract come to an end (e.g. various types of discharge and transfers). DESE:Business Law.Contract Law.9
- Explain breach of contract and describe available remedies. DESE:Business Law.Contract Law.10
- Compare and Contrast federal, state, and local court systems. DESE: Business Law. Court System.1
- Define litigation and alternate dispute resolution. DESE:Business Law.Tort Law.3
- Define the concept of jurisdiction. DESE: Business Law. Court System.2
- Explain the role of a jury. DESE: Business Law. Court System.4
- Compare the responsibilities of a defense and prosecuting attorneys. DESE: Business Law. Court System.5
- Describe the laws that regulate unions and the collective bargaining process. DESE: Business Law. Employment Law.7
- Explain the relationship between law, ethics, and morals. DESE: Business Law. Foundations of Law. 3
- Describe the law that guarantees fair wages and benefits. DESE: Business Law. Employment Law.4
- Explain the Doctrine of Employment at Will. DESE: Business Law. Employment Law.3

- Students 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 (ISTE 2 - Communication and Collaboration).
 - Communicate information and ideas effectively to multiple audiences using a variety of media and formats.
 - Communicate information and ideas effectively to multiple audiences using a variety of media and formats.
 - Contribute to project teams to produce original works or solve problems
- Students apply digital tools to gather, evaluate, and use information (ISTE 3 - Research and Information Fluency).
 - Plan strategies to guide inquiry.
 - Locate, organize, analyze, evaluate, synthesize, and ethically use information from a variety of sources and media.
 - Evaluate and select information sources and digital tools based on the appropriateness to specific tasks.

Unwrapped Concepts (Students need to know)	Unwrapped Skills (Students need to be able to do)	Bloom's Taxonomy Levels	Webb's DOK
crimes against people, property, government, business and society	Classify	Understand	1
between a tort and a crime	Distinguish	Analyze	3
the nature, form, and importance of a contract	Explain	Understand	3
federal, state, and local laws dealing with employment	Identify	Understand	1

Essential Questions:

1. How does this country organize its court system to handle public and individual conflict?
2. How does the different levels of regulations of the government affect business?
3. How does current employment laws affect running a business?
4. Why is contract law important to running a business?

Enduring Understanding/Big Ideas:

1. The United States divides the court system into two types of law, Criminal court and civil court. A criminal case is started by the breaking of a law. A civil case is started without the breaking of law, but when the action of one individual causes damage to another.
2. Authority to hear cases is granted at Local, State and Federal levels (jurisdiction) to handle the different types of criminal and civil conflict. Criminal cases work through the system based on standing. Where civil cases are organized by the amount of damages.
3. A business needs to comply with certain employment laws to be successful. Students will have a good working definition and understanding of these laws, including: EEO Act, Fair Wage Act, minimum wage laws, Right to Work laws, child labor law, union and benefit laws.
4. Knowing how to write a valid contract and the contract law that governs that contract is vital to a company entering into agreements with other organizations. Students will understand how to protect themselves in terms of initial questions to ask when signing a contract.

Unit Vocabulary:

Academic Cross-Curricular Words	Content/Domain Specific
<ul style="list-style-type: none">● Appellate Court● Arraignment● Common Law● Contract Law● Criminal Law● Employee Rights● Jurisdiction● Resolution● Supreme Court● Tort● U.S. Constitution	<ul style="list-style-type: none">● Attorney● Defendant● Defense● Plaintiff

Resources for Vocabulary Development: Quality Tools

Topic 1: Introduction to Law



Engaging Experience 1

Title: Role of the Courts

Suggested Length of Time: 1 Day

Standards Addressed

Priority:

- Distinguish between a tort and a crime. DESE: Business Law.Tort Law.1

Supporting:

- Define the concept of jurisdiction. DESE: Business Law. Court System.2
- Compare the responsibilities of a defense and prosecuting attorneys. DESE: Business Law. Court System.5
- Compare and Contrast federal, state, and local court systems. DESE: Business Law. Court System.1
- Differentiate between misdemeanor and a felony. DESE:Business Law.Criminal Law.3
- Explain the role of a jury. DESE: Business Law. Court System.4
- Students apply digital tools to gather, evaluate, and use information (ISTE 3 - Research and Information Fluency).
 - Plan strategies to guide inquiry.
 - Locate, organize, analyze, evaluate, synthesize, and ethically use information from a variety of sources and media.
 - Evaluate and select information sources and digital tools based on the appropriateness to specific tasks.

Detailed Description/Instructions: After an explanation of the different court levels, students will do enough research to find different case scenarios. These scenarios will be examples of federal, state, county, tort, criminal, and a civil case. Students will present their findings to the class where they will need to explain whether the case is criminal or civil and which level of court the case resides based on jurisdiction that gives authority to hear the case. The teacher could extend this experience by including the appeals process.

Bloom's Levels: Analyze

Webb's DOK: 3

Rubric: To be created

Engaging Experience 2

Title: Case Study - Debate

Suggested Length of Time: 2 Days

Standards Addressed

Priority:

- Classify crimes against people, property, government, business and society. DESE: Business Law.Criminal Law.2

Supporting:

- Explain the relationship between law, ethics, and morals. DESE: Business Law. Foundations of Law. 3
- Compare and Contrast federal, state, and local court systems. DESE: Business Law. Court System.1

- Explain the relationship between law, ethics, and morals. DESE: Business Law. Foundations of Law. 3

Detailed Description/Instructions: The teacher will provide a current and controversial topic that has gone through the court system recently. They will debate the topic citing different court cases that may add precedence to the classroom decision, then a vote will be taken to register the classroom decision.

Bloom's Levels: Understand

Webb's DOK: 1

Rubric: To be created

Topic 2: Employment Law



Engaging Experience 1

Title: Employment Law Research

Suggested Length of Time: 1-2 Days

Standards Addressed

Priority:

- Identify federal, state, and local laws dealing with employment. DESE;BUSLAW.EMPLOYMENT.2

Supporting:

- Describe the laws that regulate unions and the collective bargaining process. DESE: Business Law. Employment Law.7
- Explain the Doctrine of Employment at Will. DESE: Business Law. Employment Law.3
- Describe the law that guarantees fair wages and benefits. DESE: Business Law. Employment Law.4
- Students apply digital tools to gather, evaluate, and use information (ISTE 3 - Research and Information Fluency).
 - Plan strategies to guide inquiry.
 - Locate, organize, analyze, evaluate, synthesize, and ethically use information from a variety of sources and media.
 - Evaluate and select information sources and digital tools based on the appropriateness to specific tasks.

Detailed Description/Instructions: The student will research employment laws at a state and federal level. These laws could include; EEO Act, Fair Wages Act, FLSA, and right to work laws. They will then pick one of the laws to role play a company breaking the law. Students should attempt to make the law violation as covert as possible to lead into a strong subsequent discussion. After the roll play, the class will try to pinpoint what law was broken and what they need to do to follow the law.

Bloom's Levels: Understand

Webb's DOK: 1

Rubric: To be created



Engaging Experience 1

Title: Interview Role Play

Suggested Length of Time: 1-2 Days

Standards Addressed

Priority:

- Identify federal, state, and local laws dealing with employment. DESE.BUSLAW.EMPLOYMENT.2

Supporting:

- Describe the law that guarantees fair wages and benefits. DESE: Business Law. Employment Law.4
- Explain the Doctrine of Employment at Will. DESE: Business Law. Employment Law.3

- Students 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 (ISTE 2 - Communication and Collaboration).
 - Communicate information and ideas effectively to multiple audiences using a variety of media and formats.
 - Contribute to project teams to produce original works or solve problems.

Detailed Description/Instructions: The student will research what questions and information is protected in the hiring, firing and promotion process. Students will draw a role to play in our class interviews. Some roles will be using appropriate questions while others will use questions that cannot be asked legally. After each student takes part in an interview, the class will come back and discuss what questions were well asked and which cannot be asked.

Bloom's Levels: Understand/Apply

Webb's DOK: 2

Rubric: To be created

Topic 3: Contract Law

Engaging Experience 1

Title: Contract Law

Suggested Length of Time: 1 Day

Standards Addressed

Priority:

- Explain the nature, form, and importance of a contract. DESE.BUSLAW.CONTRACT.1

Supporting:

- Explain how contract come to an end (e.g. various types of discharge and transfers). DESE.BUSLAW.CONTRACT.9
- Explain breach of contract and describe available remedies. DESE.BUSLAW.CONTRACT.10
- Define legality and identify situation that would compromise the legality of the contract. DESE:Business Law.Contract Law.7
- List the six elements of a valid contract. DESE:Business Law.Contract Law.2
- Differentiate between intentional and unintentional torts. DESE:Business Law.Tort Law.2

Detailed Description/Instructions: The teachers will give the details of a business to business negotiation. The students will need to negotiate terms, and then write a valid contract describing the terms. A valid contract must show: intention to create legal relations, the offer, acceptance, consideration, and capacity. As a resource students should go to <http://www.wikihow.com/Write-a-Legal-Contract> where they can view a sample contract and a detailed step by step description of writing a contract is given.

Bloom's Levels: Create

Webb's DOK: 3

Rubric: To be created



Engaging Experience 2

Title: Alternative Resolution

Suggested Length of Time: 1 Day

Standards Addressed

Priority:

- Explain the nature, form, and importance of a contract. DESE.BUSLAW.CONTRACT.1

Supporting:

- Explain how contract come to an end (e.g. various types of discharge and transfers). DESE.BUSLAW.CONTRACT.9
- Explain breach of contract and describe available remedies. DESE.BUSLAW.CONTRACT.10
- Define litigation and alternate dispute resolution. DESE:Business Law.Tort Law.3
- Define legality and identify situation that would compromise the legality of the contract. DESE:Business Law.Contract Law.7
- List the six elements of a valid contract. DESE:Business Law.Contract Law.2

- Differentiate between intentional and unintentional torts. DESE:Business Law.Tort Law.2
- Students 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 (ISTE 2 - Communication and Collaboration).
 - Communicate information and ideas effectively to multiple audiences using a variety of media and formats.
- Students apply digital tools to gather, evaluate, and use information (ISTE 3 - Research and Information Fluency).
 - Plan strategies to guide inquiry.
 - Locate, organize, analyze, evaluate, synthesize, and ethically use information from a variety of sources and media.
 - Evaluate and select information sources and digital tools based on the appropriateness to specific tasks.

Detailed Description/Instructions: The students will research different cases of business conflict (i.e. union negotiations) to investigate how they were resolved. The students will research one case of mediation and one case of arbitration describing the conflict and resolution in a multimedia presentation. Students will present their case in a 3 - 5 minute presentation and pose a question for the class to respond.

Bloom's Levels: Understand

Webb's DOK: 1

Rubric: To be created

Engaging Scenario

Engaging Scenario




The mock trial takes around 2 - 3 weeks.


The mock trial is where students act out a trial scenario given to them. Students will choose roles including the judge, defense and prosecuting attorneys, witnesses, bailiff, defendant, jury members and court reporter/videographer.

Each student will have time to collect preparatory materials and investigate the case. As the case begins, students will conduct the trial based on trial procedure. There will be opening statements, questioning of witnesses, evidence presented, closing statements, jury deliberation, and reading of the verdict. After the trial is over, students will have an opportunity to view the trial as a whole piecing together reasoning of the final verdict.

Rubric for Engaging Scenario: Scoring for this activity will be based on participation, preparation of materials, and knowledge of legal case and delivery.

Summary of Engaging Learning Experiences for Topics

Topic	Engaging Experience Title	Description	Suggested Length of Time
1	Role of the Courts 	After an explanation of the different court levels, students will do enough research to find different case scenarios. These scenarios will be examples of federal, state, county, tort, criminal, and a civil case. Students will present their findings to the class where they will need to explain whether the case is criminal or civil and which level of court the case resides based on jurisdiction that gives authority to hear the case. The teacher could extend this experience by including the appeals process.	1 Day
1	Case Study - Debate	The teacher will provide a current and controversial topic that has gone through the court system recently. They will debate the topic citing different court cases that may add precedence to the classroom decision, then a vote will be taken to register the classroom decision.	2 Days
2	Employment Law Research 	The student will research employment laws at a state and federal level. These laws could include; EEO Act, Fair Wages Act, FLSA, and right to work laws. They will then pick one of the laws to role play a company breaking the law. Students should attempt to make the law violation as covert as possible to lead into a strong subsequent discussion. After the roll play, the class will try to pinpoint what law was broken and what they need to do to follow the law.	1-2 Days
2	Interview Role Play 	The student will research what questions and information is protected in the hiring, firing and promotion process. Students will draw a role to play in our class interviews. Some roles will be using appropriate questions while others will use questions that cannot be asked legally. After each student takes part in an interview, the class will come back and discuss what questions were well asked and which cannot be asked.	1-2 Days

3	Contract Law	<p>The teachers will give the details of a business to business negotiation. The students will need to negotiate terms, and then write a valid contract describing the terms. A valid contract must show: intention to create legal relations, the offer, acceptance, consideration, and capacity. As a resource students should go to http://www.wikihow.com/Write-a-Legal-Contract where they can view a sample contract and a detailed step by step description of writing a contract is given.</p>	1 Day
3	Alternative Resolution 	<p>The students will research different cases of business conflict (i.e. union negotiations) to investigate how they were resolved. The students will research one case of mediation and one case of arbitration describing the conflict and resolution in a multimedia presentation. Students will present their case in a 3 - 5 minute presentation and pose a question for the class to respond.</p>	1 Day

Unit of Study Terminology

Appendices: All Appendices and supporting material can be found in this course's shell course in the District's Learning Management System.

Assessment Leveling Guide: A tool to use when writing assessments in order to maintain the appropriate level of rigor that matches the standard.

Big Ideas/Enduring Understandings: Foundational understandings teachers want students to be able to discover and state in their own words by the end of the unit of study. These are answers to the essential questions.

Engaging Experience: Each topic is broken into a list of engaging experiences for students. These experiences are aligned to priority and supporting standards, thus stating what students should be able to do. An example of an engaging experience is provided in the description, but a teacher has the autonomy to substitute one of their own that aligns to the level of rigor stated in the standards.

Engaging Scenario: This is a culminating activity in which students are given a role, situation, challenge, audience, and a product or performance is specified. Each unit contains an example of an engaging scenario, but a teacher has the ability to substitute with the same intent in mind.

Essential Questions: Engaging, open-ended questions that teachers can use to engage students in the learning.

Priority Standards: What every student should know and be able to do. These were chosen because of their necessity for success in the next course, the state assessment, and life.

Supporting Standards: Additional standards that support the learning within the unit.

Topic: These are the main teaching points for the unit. Units can have anywhere from one topic to many, depending on the depth of the unit.

Unit of Study: Series of learning experiences/related assessments based on designated priority standards and related supporting standards.

Unit Vocabulary: Words students will encounter within the unit that are essential to understanding. Academic Cross-Curricular words (also called Tier 2 words) are those that can be found in multiple content areas, not just this one. Content/Domain Specific vocabulary words are those found specifically within the content.

Symbols:



This symbol depicts an experience that can be used to assess a student's 21st Century Skills using the rubric provided by the district.



This symbol depicts an experience that integrates professional skills, the development of professional communication, and/or the use of professional mentorships in authentic classroom learning activities.