

New York State Student Learning Objective:

**ACCOUNTING**

<b>Population</b>	Accounting: This is an elective course, that consists of students from the 9th, 10th and 11th grade, including students with Disabilities.
<b>Learning Content</b>	NYS Common Core Standards of ELA - RL:1, 2; R 2, 3, 5, 7, 8, 9; (9th & 10th grade level) W:1a, b, c, e, (11-12) 2a, e, f (9-12) 4; SL(9-12): 1a, 1b, 1c, 1d, 1e, 2, 3, 4, 5, 6; L(9-12): 1a,b 2b, 3a, 6; Math Standards: N-RN, N-Q, ; CDOS Standard 1, CDOS Standard 2, CDOS Standard 3A-1, 3A-2, 3A-3, 3A-4, 3A-5, 3A-6, 3A-7, 3A-8; CDOS Standard 3b-1, 3b-2, 3b-3, 3b-4, 3b-5; CDOS Standard Career Majors (Specialized): 3b-1Problem Solving (PS) PS 1-2, PS 3-4, PS 5-7, PS 8-10; Reasoning & Proof Standard (RP) RP 1, RP 2-4, RP 5-8, RP 9-12; Communications Strand (CM) CM 1-2, CM 3-6, CM 7-9, CM 10-13; Connections Strand (CN) CN 1-2, CN 3-5, CN 6-8.
<b>Interval of Instructional Time</b>	The 2012 - 2013 school year, September 6, 2012 to June 21, 2013
<b>Evidence</b>	<ol style="list-style-type: none"> <li>1. Accounting district developed and certified pre-assessment results administered at the beginning of the 2012 -2013 school year.</li> <li>2. Accounting district developed and certified post-assessment results administered at the end of the 2012-2013 school year.</li> <li>3. Students IEPs and 504s will be followed throughout the school year.</li> <li>4. Those teachers and administrators with vested interest will not be scoring the summative assessments.</li> </ol>
<b>Baseline</b>	Scores range from _____ to _____ on the Accounting pre-assessment.
<b>Target(s)</b>	<p><i>What is the expected outcome (target) of students' level of knowledge of the learning content at the end of the instructional period?</i></p> <p>80% of my students will meet their specific goals that I have in the attached rosters. These goals were differentiated based in pre-assessment scores (also included in the attached roaster). Ranges for targets were assigned using the following:</p> <p>Pre-assessment Score      Target Score</p> <p>Note that my students with disabilities have the same goal ranges as the rest of my students. I will seek assistance from the Special Education teachers to help me think through strategies the help all of my students meet their goals.</p>
	<i>How will evaluator determine what range of student performance "meets the goal (effective)versus "well-below (ineffective), "below" (developing) and "well-above" (highly effective)?</i>

**HEIDI Scoring**

- Highly Effective= 83% of students or more will meet or exceed their target goal on the summative assessment.
- Effective= 70-82% of students will meet or exceed their target goal on the summative assessment.
- Developing= 60-69% of students will meet or exceed their target goal on the summative assessment.
- Ineffective= 59% or fewer students will meet or exceed their target goal on the summative assessment.

HIGHLY EFFECTIVE			EFFECTIVE									DEVELOPING					INEFFECTIVE			
20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
95-100%	87-94%	83-93%	82%	81%	80%	79%	78%	77%	76%	74-75%	70-73%	68-69%	66-67%	63-65%	62%	61%	60%	45-59%	21-44%	0-20%

**Rationale**

The Accounting is an elective course that is offered by the school district as a third unit of math credit. The purpose of this course is to teach students about the language of business - Accounting, and make it interesting and relevant to everyday lives. Students will learn hands on Accounting through graphic representations, computer simulations, on-line research and reporting. They will learn through a business organized as a proprietorship, using a general journal and general journal. They will learn about cash control systems, journalizing and posting transactions, completing a worksheet and preparing financial statements. Students will also complete end of Fiscal Period work for an accounting period. For the second part of the course the students will learn about Accounting through a Merchandising Business organized as a Corporation. Special Journals will be used for journalized and students will be posting to general and subsidiary ledgers. They will also be preparing payroll records, calculating taxes and reports. Students will also be completing the end of fiscal period accounting work for a Merchandising business organized as a Corporation, including the financial statements, adjusting and closing entries. If there is time accounting for plant assets and depreciation will also be covered. The assessments that cover the subject matter is rigorous, as students must review textual information with a critical eye, draw supportable conclusions, and make connections among in class discussions and textual events. Mastering these important skills is vital as the students prepare for their collegiate and career lives. The skills and abilities the students will acquire as consistent with what the students will need as they continue in our ever-changing society. The performance targets for our students on the summative assessment represent high expectations and help ensure that our students are ready for graduation, college and careers. By the end of the course the students will be prepared to make rational economic choices as citizens of a state, nation and the world.