

Anoka-Hennepin Secondary Curriculum Unit Plan

Department:	BME	Course:	Accounting I	Unit 1 Title:	Accounting Equation	Grade Level(s):	9-12
Assessed Trimester:		Pacing:		Date Created:	1/15/2014	Last Revision Date:	1/15/2014

<b>Course Understandings:</b> <i>Students will understand that:</i> <ul style="list-style-type: none"><li>Identify accounting concepts and practices and define terms related to starting a service business organized as a proprietorship</li><li>Identify accounting concepts and practices and define terms related to changes that affect the accounting equation.</li><li>Classify accounts as assets, liabilities, or owner's equity and demonstrate their relationships in the accounting equation.</li><li>Analyze how transactions affect accounts in an accounting equation.</li></ul>
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DESIRED RESULTS (Stage 1) - WHAT WE WANT STUDENT TO KNOW AND BE ABLE TO DO?

Established Goals	
<ul style="list-style-type: none"><li></li></ul>	
Transfer	
Students will be able to independently use their learning to: (product, high order reasoning) <ul style="list-style-type: none"><li></li></ul>	
Meaning	
Unit Understanding(s): Students will understand that: <ul style="list-style-type: none"><li></li></ul>	Essential Question(s): Students will keep considering: <ul style="list-style-type: none"><li>What is accounting?</li><li>What is the accounting equation?</li><li>What are assets, liabilities, and owner's equity?</li><li>What is a service business?</li><li>What is a proprietorship?</li></ul>
Acquisition	
Knowledge - Students will: <ul style="list-style-type: none"><li>Classify assets, liabilities, and owner's equity for a service business</li><li>Understand how a business transaction affects the accounting equation</li></ul> Reasoning - Students will: <ul style="list-style-type: none"><li></li></ul>	Skills - Students will: <ul style="list-style-type: none"><li></li></ul>

Common Misunderstandings <ul style="list-style-type: none"><li>How do you get owner's equity using the accounting equation?</li></ul>	Essential new vocabulary <ul style="list-style-type: none"><li></li></ul>
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