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| **TEXAS CTE LESSON PLAN**  [www.txcte.org](http://www.txcte.org) | |
| **Lesson Identification and TEKS Addressed** | |
| **Career Cluster** | Finance |
| **Course Name** | Accounting I |
| **Lesson/Unit Title** | Careers and Ethics in Accounting |
| **TEKS Student Expectations** | **130.187 (c) Knowledge and Skills**  (3) The student uses career planning concepts, tools, and strategies to explore accounting careers. The student is expected to:  (B) explore careers in accounting, including education requirements, roles, and responsibilities of certified public accountants, general ledger accountants, management accountants, auditors, government accountants, international accountants, forensic accountants, and senior management in accounting  (C) identify accounting licensing and certification programs, including professional designations for accountants such as certified public accountant and certified management accountant |
| **Basic Direct Teach Lesson**  (Includes Special Education Modifications/Accommodations and  one English Language Proficiency Standards (ELPS) Strategy) | |
| **Instructional Objectives** | **Performance Objective**:  Upon completion of this lesson, the student will research careers in accounting.  **Behavioral Objectives**:   * Discuss various careers in accounting including job requirements and projected trends. * Determine skills needed to be successful in an accounting career. * Learn the requirements for the CPA exam and continuing education in the accounting profession. |
| **Rationale** | According to the Bureau of Labor Statistics, employment of accountants and auditors is projected to grow 11 percent from 2014 to 2024, faster than the average for all occupations. You will be in high demand, and if money flows through the economy, you will be steadily employed. This lesson will help you research the various careers in accounting, as well as give you the opportunity to spend a day with an accountant and see firsthand the knowledge and skills required to be successful in this field. |
| **Duration of Lesson** | Teacher’s Discretion |
| **Word Wall/Key Vocabulary**  *(ELPS c1a, c, f; c2b; c3a, b, d; c4c; c5b) PDAS II (5)* |  |
| **Materials/Specialized Equipment Needed** | **Materials, Equipment & Resources:**   * Textbook * Presentation Software * Guest Speaker * Job Shadow Site * Thank You Note and Stamp * Internet |
| **Anticipatory Set**  (May include pre-assessment for prior knowledge) | Take some digital pictures of three men and/or women. Create a slideshow using the pictures. Ask your students to give you some characteristics of what they think an accountant is like. Have them try to guess which of the three pictures is of an accountant. You might want to do several of these slides with them trying to choose from the 3 pictures. Make the point that although in the past accountants had a reputation of being boring, stick-in-the mud type people, it can be quite difficult to pick out typical accountant. |
| **Direct Instruction \*** | Research, guest speakers, surveys and interviewing professionals let your students gain knowledge in the available careers in accounting as well as an idea of the type of person and traits it takes to be successful in this career.  *Individualized Education Plan (IEP) for all special education students must be followed. Examples of accommodations may include, but are not limited to:*  NONE |
| **Guided Practice \*** | * Discussion * Observation   *Individualized Education Plan (IEP) for all special education students must be followed. Examples of accommodations may include, but are not limited to:*  NONE |
| **Independent Practice/Laboratory Experience/Differentiated Activities \*** | **Activity 9.1.1 – Research on Careers**  Purpose: Gain a better understanding of available accounting careers and employer and employee expectations.   1. Have your students read information from the Occupational Outlook Handbook online to learn more about accounting careers. 2. Ask your students to prepare a presentation about the accounting career they chose to research.   **Activity 9.2.2 – Guest Speakers**  Purpose: Gain knowledge from a guest speaker about accounting careers and the CPA exam.   1. Have your students watch Takin’ Care of Business or other video discussing careers in accounting. You can get the video from Texas Society of Certified Public Accountants. 2. Invite a guest speaker to discuss accounting careers and the CPA Exam. 3. Have students break into teams. Ask each team to write 5 questions to ask the guest speaker. 4. Ask students to write a summary discussing at least three things they learned from the guest speaker of which they were unaware or not interested in. Have them include why the three things interest them.   **Activity 9.1.3 – A Day in an Accountant’s Office**  Purpose: Gain knowledge of an accountant’s required skills and what it is like to be an accountant for a day.  Have students:   1. Participate in a job shadowing experience with an accountant for one day. Focus on skills needed and type of tasks accomplished. 2. Make a list of the skills used during that day in the office. Prioritize the skills, noting the top 5 skills used. Using spreadsheet software, create a pie chart that demonstrates these top 5 skills plus miscellaneous skills as one piece of the pie. 3. Write a thank you letter (in personal business letter format) to the accountant. Include several things you learned during your day in the office. 4. As an alternative to this assignment, have your students interview an accountant to gain information about what types of skills are needed to be a successful accountant as well as the tasks they accomplish each day.   **Activity 9.1.4 – Surveying Accountants**  Purpose: Gain knowledge about the accounting profession through a survey of accountants.   1. As a class, create a list of questions to ask accountants about their profession that can give you a better understanding of what an accountant does, as well as the potential for professional growth in this career. The list does not need to be more than 10 questions. 2. Place the survey on a Web site to receive feedback from a group of accounts. 3. In a team of 3 or 4 students, prepare an e-mailing list of approximately 20 attorneys. 4. Send an e-mail requesting that they complete the survey on your Web site. Give them information on what you need it for, as well as a deadline for completing the survey. 5. Compile the results of the survey using a spreadsheet. If appropriate, create a chart to visually explain your results.   *Individualized Education Plan (IEP) for all special education students must be followed. Examples of accommodations may include, but are not limited to:*  NONE |
| **Lesson Closure** |  |
| **Summative / End of Lesson Assessment \*** | * Observation * Graded Assignments   *Individualized Education Plan (IEP) for all special education students must be followed. Examples of accommodations may include, but are not limited to:*  NONE |
| **References/Resources/**  **Teacher Preparation** | Textbooks:  Guerrieri, Donald J., Haber, Hoyt, Turner. Glencoe Accounting Real- World Applications and Connections. Glencoe McGraw-Hill, 2000. ISBN/ISSN 0-02-815004-X.  Ross, Kenton, Gilbertson, Lehman, and Hanson. Century 21 Accounting Multicolumn Journal Anniversary Edition, 1st Year Course. South- Western Educational and Professional Publishing, 2003.  ISBN/ISSN: 0-538-43524-0  Ross, Kenton, Gilbertson, Lehman, and Hanson. Century 21 General Journal Accounting Anniversary Edition, 7th Edition. South- Western Educational and Professional Publishing, 2003.  ISBN/ISSN: 0-538-43529-1.  Websites:  The Texas Society of Certified Public Accountants. Texas Society of Certified Public Accountants, 2009. <http://www.tscpa.org/>.  Occupational Outlook Handbook. US Bureau of Labor Statistics,  American Institute of Certified Public Accountants, 2009. [http://www.aicpa.org](http://www.aicpa.org/).  CPA Exam Homepage. Accounting Institute Seminars, 2009. [http://www.ais-cpa.com](http://www.ais-cpa.com/).  Business Partners:   * Accountants * Texas Society of Certified Public Accountants (TSCPA) |
| **Additional Required Components** | |
| **English Language Proficiency Standards (ELPS) Strategies** |  |
| **College and Career Readiness Connection[[1]](#footnote-1)** |  |
| **Recommended Strategies** | |
| **Reading Strategies** |  |
| **Quotes** |  |
| **Multimedia/Visual Strategy**  **Presentation Slides + One Additional Technology Connection** |  |
| **Graphic Organizers/Handout** | * Surveying Accountants Activity/Rubric * A Day in an Accountant’s Office Activity/Rubric * Research on Careers Activity/Rubric * Guest Speaker Activity/Rubric |
| **Writing Strategies**  **Journal Entries + 1 Additional Writing Strategy** |  |
| **Communication**  **90 Second Speech Topics** |  |
| **Other Essential Lesson Components** | |
| **Enrichment Activity**  (e.g., homework assignment) |  |
| **Family/Community Connection** |  |
| **CTSO connection(s)** | Business Professionals of America  Future Business Leaders of America |
| **Service Learning Projects** |  |
| **Lesson Notes** |  |

1. Visit the Texas College and Career Readiness Standards at <http://www.thecb.state.tx.us/collegereadiness/CRS.pdf>, Texas Higher Education Coordinating Board (THECB), 2009. [↑](#footnote-ref-1)