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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:(A) discuss the significance of responsibility in accounting such as ethical and social responsibility |
| **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 become aware of the importance of ethical behavior and decisions in the world of business.**Behavioral Objectives**:* Discuss the importance of ethical behavior in the business world.
* Discuss the importance of ethical decisions in the business world.
* Gain skill in making ethical decisions using a decision-making process.
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| **Rationale** | A high standard of ethical behavior is expected of those engaged in an accounting profession. This is because businesses rely heavily on accounting ethics. They need to be reasonably confident that the financial recordkeeping practices of their accountants are honest, straightforward, and consistent with industry standards. This lesson will make students aware of the importance of ethical behavior in the accounting profession. |
| **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
* Internet
* Computer and Projector for Student Presentations
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| **Anticipatory Set**(May include pre-assessment for prior knowledge) | Have your students break into teams of three or four. Give each team a Web site on which to research the history of accounting. Ask them to prepare a quick presentation to share at least five facts they learn about the history of accounting from their reading.Lead a discussion on what they learned and emphasize any facts that are important or add other facts. |
| **Direct Instruction \*** | 1. Ask each student to write a summary of something that happened to them, their family or a friend that might be considered unethical.
2. Ask them to write underneath the summary what they think the person should have done that would have made it an ethical decision or behavior.

*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

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| **Independent Practice/Laboratory Experience/Differentiated Activities \*** | **Activity 9.2.1 – Ethical Decision-Making**Purpose: Gain a better understanding of decision-making in accounting careers and employee and employer expectations.1. Have students read the PLUS model for ethical decision making.
2. Ask students to summarize their reading in a presentation with notes in the notes pane.
3. When finished, have students answer these questions:
	1. What are the six steps in ethical decision making?
	2. Name the two things against which an employee’s decision should be tested.
	3. What is the purpose of an ethical filter?
	4. What does PLUS stand for and what do each of the words mean in terms of ethics?
	5. What does PLUS presume?
	6. What are our universal principles and values?

**Activity 9.2.2 – Ethical Cases**Purpose: Given a specific situation in which an ethical decision must be made, students determine an appropriate behavior.1. Divide your students into teams. Have each team create two cases in which an ethical decision must be made. Have them use a word processor to create the final copy of each case.
2. Scramble the cases and give each team a case, one team at a time. Give them 3 minutes to read the case and determine their response. After having given their response, have the team that wrote the case agree or disagree and give input on the answer.

**Activity 9.2.3 – Accountant Interview**Purpose: Gather input from an accountant on the types of ethical situations that are specific to the account profession.1. Ask each student to write 10 questions to ask an accountant about specific ethical situations with which accountants might deal most often.
2. Have each student interview an accountant or someone in the banking industry or other specialized accounting field.
3. Have students write a summary of what they learned in the interview.

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| **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: 0-538-43524-0Ross, 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:Journal of Accounting Ethics and Public Policy. Dumont Institute, 2009. Business Partners:* Attorneys
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| **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** |  |
| **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 AmericaFuture 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)