



**Accounting Technology/Technician and Bookkeeping, Classification of Instructional Program (CIP) 52.0302
Units of Instruction and Task Grid Linked to Pennsylvania Core Standards**

Secondary Competency Task Grid with Unit and Task Numbers	Common Career Technical Core Standards	Pennsylvania Core Standards for Reading for Technical Subjects Standard 3.5	Pennsylvania Core Standards for Writing for Technical Subjects Standard 3.6	Pennsylvania Core Standards for Mathematics Standard 2.1
100. PERFORM GENERAL OFFICE DUTIES.				
101 Maintain and manage financial records, reports or files. 102 Conduct appropriate office communication (written or verbal). 103 RESERVED 104 RESERVED 105 RESERVED 106 Use correct grammar, punctuation or spelling. 107 RESERVED 108 Operate a calculator, adding machine, and computer. 109 Use accounting terminology. 110 RESERVED 111 RESERVED	FINANCE CAREER CLUSTER Standards 1-2-3-4-5-6-7-8-9-10-11-12-13-14-15 Accounting Career Pathway (FN-ACT) Standards 1-2-3-4	KEY IDEAS/DETAILS GRADES 9-12 Standard CC.3.5.9-12.A. Cite specific textual evidence... Standard CC.3.5.9-12.B. Determine the central ideas or conclusions of a text... Standard CC.3.5.9-12.C. Follow precisely a complex multistep procedure... CRAFT & STRUCTURE GRADES 9-12 Standard CC.3.5.9-12.D. Determine the meaning of symbols, key terms, and other domain-specific words... Standard CC.3.5.9-12.E. Analyze the structure of the relationships among concepts in a text... Standard CC.3.5.9-12.F. Analyze the author’s purpose in providing an explanation, describing a procedure...	TEXT TYPES AND PURPOSE Standard CC.3.6.11-12.A. Write arguments focused on discipline specific content. Standard CC.3.6.11-12.B. Write informative/explanatory texts, including technical processes. PRODUCTION & DISTRIBUTION OF WRITING Standard CC.3.6.9-12.C Produce clear and coherent writing appropriate to task, purpose, and audience. Standard CC.3.6.9-12.D. Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on	

		<p>INTEGRATE KNOWLEDGE/ IDEAS GRADES 9-10 CC.3.5.9-10.G. Translate quantitative or technical information expressed in a text into visual form (e.g., a table or chart)...</p> <p>Standard CC.3.5.9-10.H. Assess the reasoning in a text to support the author’s claim for solving a technical problem...</p> <p>Standard CC.3.5.9-10.I. Compare findings in a text to other sources noting when the findings support or contradict previous explanations...</p> <p>GRADES 11-12 Standard CC.3.5.11-12.G. Integrate and evaluate multiple sources of information presented in media (e.g. multimedia) to solve a problem...</p> <p>Standard CC.3.5.11-12.H. Evaluate the hypotheses, data, analysis, and conclusions in a technical text, verifying the data when possible and corroborating...</p> <p>Standard CC.3.5.11-12.I. Synthesize information from a range of sources (e.g. texts) into a coherent understanding of a process, resolving conflicting information...</p> <p>RANGE OF READING Standard CC.3.5.9-12.J. By the end of grade 10 or 12, read and comprehend technical texts independently and proficiently...</p>	<p>addressing what is most significant for a specific purpose and audience. Standard CC.3.6.9-12.E. Use technology, including the internet, to produce, publish, and update individual or shared writing products.</p> <p>RESEARCH TO BUILD AND PRESENT KNOWLEDGE Standard CC.3.6.9-12.F. Conduct short and more sustained research to answer a question or solve a problem.</p> <p>Standard CC.3.6.9-12.G. Gather relevant information from multiple authoritative print and digital sources, following a standard format for citation.</p> <p>Standard CC.3.6.9-12.H. Draw evidence from informational texts to support analysis, reflection, and research.</p> <p>RANGE OF WRITING Standard CC.3.6.9-12.I. Write routinely over extended time frames and shorter time frames (a single sitting) for a range of discipline specific tasks, purposes, and audiences.</p>	
	200. COMPLETE THE STEPS OF THE ACCOUNTING CYCLE.			
201	Prepare chart of accounts and assign account numbers.	FINANCE CAREER CLUSTER	KEY IDEAS/DETAILS GRADES 9-12	TEXT TYPES AND PURPOSE

<p>202 Use T-Accounts to analyze transactions into debit and credit parts.</p> <p>203 Analyze the effects of transactions using the accounting equation.</p> <p>204 Analyze and journalize source documents using double-entry accounting.</p> <p>205 Post transactions from General and Special Journals to ledger accounts.</p> <p>206 Complete multi-column worksheets.</p> <p>207 Record and post adjusting and closing entries.</p> <p>208 Prepare financial statements including: Income Statement, Statement of Owner's Equity, Balance Sheet, Statement of Cash Flow.</p> <p>209 Verify financial statements against worksheet.</p> <p>210 Prepare post-closing trial balance from general ledger.</p> <p>211 Identify Generally Accepted Accounting Principles throughout the accounting cycle.</p>	<p>Standards 1-2-3-4-5-6-7-8-9-10-11-12-13-14-15</p> <p>Accounting Career Pathway (FN-ACT) Standards 1-2-3-4</p>	<p>Standard CC.3.5.9-12.A. Cite specific textual evidence...</p> <p>Standard CC.3.5.9-12.B. Determine the central ideas or conclusions of a text...</p> <p>Standard CC.3.5.9-12.C. Follow precisely a complex multistep procedure...</p> <p>CRAFT & STRUCTURE GRADES 9-12</p> <p>Standard CC.3.5.9-12.D. Determine the meaning of symbols, key terms, and other domain specific words...</p> <p>Standard CC.3.5.9-12.E. Analyze the structure of the relationships among concepts in a text...</p> <p>Standard CC.3.5.9-12.F. Analyze the author's purpose in providing an explanation, describing a procedure...</p> <p>INTEGRATE KNOWLEDGE/ IDEAS GRADES 9-10</p> <p>CC.3.5.9-10.G. Translate quantitative or technical information expressed in a text into visual form (e.g. a table or chart)...</p> <p>Standard CC.3.5.9-10.H. Assess the reasoning in a text to support the author's claim for solving a technical problem...</p> <p>Standard CC.3.5.9-10.I. Compare findings in a text to other sources noting when the findings support or contradict previous explanations...</p> <p>GRADES 11-12</p> <p>Standard CC.3.5.11-12.G. Integrate and evaluate multiple sources of information presented in</p>	<p>Standard CC.3.6.11- 12.A. Write arguments focused on discipline specific content.</p> <p>Standard CC.3.6.11-12.B. Write informative/explanatory texts, including technical processes.</p> <p>PRODUCTION & DISTRIBUTION OF WRITING</p> <p>Standard CC.3.6.9-12.C Produce clear and coherent writing, appropriate to task, purpose, and audience.</p> <p>Standard CC.3.6.9-12.D. Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience.</p> <p>Standard CC.3.6.9-12.E. Use technology, including the internet, to produce, publish, and update individual or shared writing products.</p>	
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300. REVIEW AND ANALYZE FINANCIAL DOCUMENTATION.					
301	RESERVED	<p>FINANCE CAREER CLUSTER Standards 1-2-3-4-5-6-7-8-9-10-11-12-13-14-15</p> <p>Accounting Career Pathway (FN-ACT) Standards 1-2-3-4</p>	<p>KEY IDEAS/DETAILS GRADES 9-12 Standard CC.3.5.9-12.A. Cite specific textual evidence...</p> <p>Standard CC.3.5.9-12.B. Determine the central ideas or conclusions of a text...</p> <p>Standard CC.3.5.9-12.C. Follow precisely a complex multistep procedure...</p> <p>CRAFT & STRUCTURE GRADES 9-12 Standard CC.3.5.9-12.D. Determine the meaning of symbols, key terms, and other domain specific words...</p> <p>Standard CC.3.5.9-12.E. Analyze the structure of the relationships among concepts in a text...</p> <p>Standard CC.3.5.9-12.F.</p>	<p>TEXT TYPES AND PURPOSE Standard CC.3.6.11-12.A. Write arguments focused on discipline specific content.</p> <p>Standard CC.3.6.11-12.B. Write informative/explanatory texts, including technical processes.</p> <p>PRODUCTION & DISTRIBUTION OF WRITING Standard CC.3.6.9-12.C Produce clear and coherent writing appropriate to task, purpose, and audience.</p> <p>Standard CC.3.6.9-12.D. Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new</p>	<p>Standard 2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents.</p> <p>Standard 2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real world or mathematical problems.</p> <p>Standard 2.1.HS.F.4 Use units as a way to understand problems and to guide the solution of multi-step problems.</p> <p>Standard 2.1.HS.F.5 Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.</p> <p>Standard 2.1.HS.F.6 Extend the knowledge of arithmetic operations and</p>
302	RESERVED				
303	Review and analyze purchase invoice and payment terms.				
304	Review and analyze sales invoice and payment terms.				
305	Review and analyze purchase returns and allowances using debit memos.				
306	Review and analyze sales returns and allowances using credit memos.				
307	Review and analyze batch report or calculator tape.				
308	Review and analyze shipping terms and documents.				
309	Review and analyze a memorandum.				
310	Review and analyze bank deposit slip.				
311	Prepare, review, and analyze bank reconciliation including all service charges and fees.				
312	Prepare, review, and analyze petty cash report.				
313	Review and analyze cash receipts or and disbursements of cash.				
314	Review and analyze checks and checkbook register.				

<p>315 Prepare an Inventory Stock Record using various costing methods.</p> <p>316 Prepare a Plant Asset Record using various fixed asset depreciation methods.</p> <p>317 Calculate business taxation information.</p> <p>318 Review and analyze Promissory Notes.</p> <p>319 Apply internal controls, auditing, and error-correcting techniques.</p> <p>320 Prepare Schedules of Accounts Payable and Accounts Receivable.</p> <p>321 Adjust for Bad Debts using the Direct Write-Off or Allowance Method.</p>		<p>Analyze the author’s purpose in providing an explanation, describing a procedure...</p> <p>INTEGRATE KNOWLEDGE/ IDEAS GRADES 9-10 CC.3.5.9-10.G. Translate quantitative or technical information expressed in a text into visual form (e.g. a table or chart)... Standard CC.3.5.9-10.H. Assess the reasoning in a text to support the author’s claim for solving a technical problem... Standard CC.3.5.9-10.I. Compare findings in a text to other sources noting when the findings support or contradict previous explanations...</p> <p>GRADES 11-12 Standard CC.3.5.11-12.G. Integrate and evaluate multiple sources of information presented in media (e.g. multimedia) to solve a problem... Standard CC.3.5.11-12.H. Evaluate the hypotheses, data, analysis, and conclusions in a technical text, verifying the data when possible and corroborating... Standard CC.3.5.11-12.I. Synthesize information from a range of sources (e.g. texts) into a coherent understanding of a process, resolving conflicting information...</p> <p>RANGE OF READING Standard CC.3.5.9-12.J. By the end of grade 10 or 12, read and comprehend technical texts independently and proficiently...</p>	<p>approach, focusing on addressing what is most significant for a specific purpose and audience. Standard CC.3.6.9-12.E. Use technology, including the internet, to produce, publish, and update individual or shared research or writing products.</p>	<p>apply to complex numbers. Standard 2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. Standard 2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables. Standard 2.2.HS.D.9 Use reasoning to solve equations and justify the solution method.</p>
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400. PREPARE, MAINTAIN, AND UPDATE PAYROLL AND TAX RECORDS.					
401	Compile and record employee time, production and payroll data from time sheets and other records.	FINANCE CAREER CLUSTER Standards 1-2-3-4-5-6-7-8-9-10-11-12-13-14-15 Accounting Career Pathway (FN-ACT) Standards 1-2-3-4	KEY IDEAS/DETAILS GRADES 9-12 Standard CC.3.5.9-12.A. Cite specific textual evidence... Standard CC.3.5.9-12.B. Determine the central ideas or conclusions of a text... Standard CC.3.5.9-12.C. Follow precisely a complex multistep procedure... CRAFT & STRUCTURE GRADES 9-12 Standard CC.3.5.9-12.D. Determine the meaning of symbols, key terms, and other domain specific words... Standard CC.3.5.9-12.E. Analyze the structure of the relationships among concepts in a text... Standard CC.3.5.9-12.F. Analyze the author’s purpose in providing an explanation, describing a procedure... INTEGRATE KNOWLEDGE/ IDEAS GRADES 9-10 CC.3.5.9-10.G. Translate quantitative or technical information expressed in a text into visual form (e.g. a table or chart)... Standard CC.3.5.9-10.H. Assess the reasoning in a text to support the author’s claim for solving a technical problem... Standard CC.3.5.9-10.I. Compare findings in a text to other sources noting when the findings support or contradict previous explanations...	TEXT TYPES AND PURPOSE Standard CC.3.6.11-12.A. Write arguments focused on discipline specific content. Standard CC.3.6.11-12.B. Write informative/explanatory texts, including technical processes. PRODUCTION & DISTRIBUTION OF WRITING Standard CC.3.6.9-12.C Produce clear and coherent writing appropriate to task, purpose, and audience. Standard CC.3.6.9-12.D. Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience. Standard CC.3.6.9-12.E. Use technology, including the internet, to produce, publish, and update individual or shared writing products.	Standard 2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents. Standard 2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real world or mathematical problems. Standard 2.1.HS.F.4 Use units as a way to understand problems and to guide the solution of multi-step problems. Standard 2.1.HS.F.5 Choose a level of accuracy appropriate to limitations on measurement when reporting quantities. Standard 2.1.HS.F.6 Extend the knowledge of arithmetic operations and apply to complex numbers. Standard 2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. Standard 2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables. Standard 2.2.HS.D.9 Use reasoning to solve equations and justify the solution method.
402	Record information found on the W-4 forms in the employee data section.				
403	Update employee record information to maintain payroll records.				
404	Calculate benefits including sick pay, vacation time and personal time.				
405	Compute wages, taxes (FIT, SIT, FICA, Medicare), other deductions, and net pay.				
406	RESERVED				
407	Complete and file tax forms and returns (i.e. Form 941, W-2, W-3, PAUC, FUTA, SUTA,) appropriate to current government regulations (Electronic Federal Tax Payment System)				
408	Process payroll documents, records and checks.				
409	Journalize payroll at end of earnings period in appropriate journals.				
410	Journalize the payment of period payroll taxes.				
411	RESERVED				

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500. FINANCIAL STATEMENT ANALYSIS.				
501	Calculate component percentages on the Income Statement.	FINANCE CAREER CLUSTER Standards 1-2-3-4-5-6-7-8-9-10-11-12-13-14-15 Accounting Career Pathway (FN-ACT) Standards 1-2-3-4		
502	Calculate Earnings per Share and Price-to-Earnings Ratio for a corporation.			
503	Perform ratio analysis and supporting schedules for the Balance Sheet.			
600. AUTOMATED ACCOUNTING AND SPREADSHEET SOFTWARE.				
601	Create, edit, and format spreadsheets.	FINANCE CAREER CLUSTER Standards 1-2-3-4-5-6-7-8-9-10-11-12-13-14-15	TEXT TYPES AND PURPOSE Standard CC.3.6.11-12.A. Write arguments focused	
602	Demonstrate advanced features to make enhanced user-friendly spreadsheets.			
603	RESERVED			
604	Create, format, and modify charts and tables.			

605	RESERVED	Accounting Career Pathway (FN-ACT) Standards 1-2-3-4		on discipline specific content. Standard CC.3.6.11-12.B. Write informative/explanatory texts, including technical processes. PRODUCTION & DISTRIBUTION OF WRITING Standard CC.3.6.9-12.C Produce clear and coherent writing appropriate to task, purpose, and audience. Standard CC.3.6.9-12.D. Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience. Standard CC.3.6.9-12.E. Use technology, including the internet, to produce, publish, and update individual or shared writing products.	
606	Manage multiple worksheets and workbooks.				
607	Summarize data for analysis'.				
608	Examine automated accounting software (QuickBooks, Peachtree, Sage 50, etc.).				
700. BUSINESS LAW AND ETHICS.					
701	Demonstrate knowledge of business law and business ethics vocabulary.	FINANCE CAREER CLUSTER Standards 1-2-3-4-5-6-7-8-9-10-11-12-13-14-15 Accounting Career Pathway (FN-ACT) Standards 1-2-3-4	KEY IDEAS/DETAILS GRADES 9-12 Standard CC.3.5.9-12.A. Cite specific textual evidence... Standard CC.3.5.9-12.B. Determine the central ideas or conclusions of a text... Standard CC.3.5.9-12.C. Follow precisely a complex multistep procedure... CRAFT & STRUCTURE GRADES 9-12		
702	Understand the importance of cybersecurity and its impact on confidential data.				
703	Explain crimes often associated with business and organizations.				
704	Describe familiar business law cases and describe their impact on business practices (i.e. Sarbanes-Oxley).				
705	Identify the elements and characteristics of a legal contract.				

<p>706 Identify improper use of business technology and property.</p> <p>707 Describe legal rights and responsibilities of various business structures when conducting business.</p> <p>708 Exhibit knowledge of regulatory bodies (Fair Labor Standards Act, IASB, FASB, SEC)</p> <p>709 Identify emerging trends in the 21st century and the resulting growth of forensic accounting.</p>		<p>Standard CC.3.5.9-12.D. Determine the meaning of symbols, key terms, and other domain specific words...</p> <p>Standard CC.3.5.9-12.E. Analyze the structure of the relationships among concepts in a text...</p> <p>Standard CC.3.5.9-12.F. Analyze the author's purpose in providing an explanation, describing a procedure...</p> <p>INTEGRATE KNOWLEDGE/ IDEAS GRADES 9-10 CC.3.5.9-10.G. Translate quantitative or technical information expressed in a text into visual form (e.g. a table or chart)...</p> <p>Standard CC.3.5.9-10.H. Assess the reasoning in a text to support the author's claim for solving a technical problem...</p> <p>Standard CC.3.5.9-10.I. Compare findings in a text to other sources noting when the findings support or contradict previous explanations...</p> <p>GRADES 11-12 Standard CC.3.5.11-12.G. Integrate and evaluate multiple sources of information presented in media (e.g. multimedia) to solve a problem...</p> <p>Standard CC.3.5.11-12.H. Evaluate the hypotheses, data, analysis, and conclusions in a technical text, verifying the data when possible and corroborating...</p> <p>Standard CC.3.5.11-12.I. Synthesize information from a range of sources (e.g. texts) into a coherent understanding of a</p>		
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800. COMPUTER APPLICATIONS.					
801	Create, edit, and format documents using word processing software.	FINANCE CAREER CLUSTER Standards 1-2-3-4-5-6-7-8-9-10-11-12-13-14-15 Accounting Career Pathway (FN-ACT) Standards 1-2-3-4	KEY IDEAS/DETAILS GRADES 9-12 Standard CC.3.5.9-12.A. Cite specific textual evidence... Standard CC.3.5.9-12.B. Determine the central ideas or conclusions of a text... Standard CC.3.5.9-12.C. Follow precisely a complex multistep procedure... CRAFT & STRUCTURE GRADES 9-12 Standard CC.3.5.9-12.D. Determine the meaning of symbols, key terms, and other domain specific words... Standard CC.3.5.9-12.E. Analyze the structure of the relationships among concepts in a text... Standard CC.3.5.9-12.F. Analyze the author’s purpose in providing an explanation, describing a procedure... INTEGRATE KNOWLEDGE/ IDEAS GRADES 9-10 CC.3.5.9-10.G. Translate quantitative or technical information expressed in a text into visual form (e.g. a table or chart)... Standard CC.3.5.9-10.H.	TEXT TYPES AND PURPOSE Standard CC.3.6.11-12.A. Write arguments focused on discipline specific content. Standard CC.3.6.11-12.B. Write informative/explanatory texts, including technical processes. PRODUCTION & DISTRIBUTION OF WRITING Standard CC.3.6.9-12.C Produce clear and coherent writing appropriate to task, purpose, and audience. Standard CC.3.6.9-12.D. Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience. Standard CC.3.6.9-12.E. Use technology, including the internet, to produce, publish, and update individual or shared writing products.	
802	Enhance documents with visual content.				
803	Create forms and tables for data display.				
804	Identify various components of business communication documents.				
805	Create, edit, and format presentations using presentation software.				
806	Utilize basic computer terminology (e.g. storage devices, RAM, printers).				
807	RESERVED				
808	RESERVED				
809	RESERVED				
810	RESERVED				

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900. ECONOMICS.				
901 Explain the free enterprise system. 902 Explain the principles of supply and demand. 903 Explain the types of economic systems. 904 Identify factors affecting a business's profit. 905 Explain the relationship between government and business. 906 Explain the concept of productivity. 907 Explain the nature of international trade.	FINANCE CAREER CLUSTER Standards 1-2-3-4-5-6-7-8-9-10-11-12-13-14-15 Accounting Career Pathway (FN-ACT) Standards 1-2-3-4	KEY IDEAS/DETAILS GRADES 9-12 Standard CC.3.5.9-12.A. Cite specific textual evidence... Standard CC.3.5.9-12.B. Determine the central ideas or conclusions of a text... Standard CC.3.5.9-12.C. Follow precisely a complex multistep procedure... CRAFT & STRUCTURE	TEXT TYPES AND PURPOSE Standard CC.3.6.11-12.A. Write arguments focused on discipline specific content. Standard CC.3.6.11-12.B. Write informative/explanatory texts, including technical processes.	

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