

# Accounting 1: Unit 3: Recording Transactions in a General Journal

Content Area: **Business/Tech.**  
Course(s): **Accounting I**  
Time Period: **November**  
Length: **4 weeks**  
Status: **Published**

## Unit Overview

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### Unit 3 Lessons:

- **Identify accounting practices related to journalizing transactions**
- **Record in a general journal transactions to set up a business, to buy insurance and supplies and to record sales and expenses.**
- **Start a new journal page**

## Enduring Understandings

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- A journal is used to record transactions in chronological order.
- Each business uses the kind of journals that best fits the needs of the individual business.
- Professional business managers and accountants need to know how to use computers in order to be efficient in performing accounting tasks.
- Source documents are important in the accounting process because they are proof that a transaction took place.

## Essential Questions

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- How do you start a new journal page?
- How is a computerized accounting system different from a manual system? How are they the same?
- What is a journal?
- What is a source document?
- What is meant by journalizing?

## Standards/Indicators/Student Learning Objectives (SLOs)

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- AEP.9.2.12.C.9      Analyze the correlation between personal and financial behavior and employability.
- CAEP.9.2.12.C.1      Review career goals and determine steps necessary for attainment.
- CAEP.9.2.12.C.2      Modify Personalized Student Learning Plans to support declared career goals.
- CAEP.9.2.12.C.3      Identify transferable career skills and design alternate career plans.

- CAEP.9.2.12.C.4 Analyze how economic conditions and societal changes influence employment trends and future education.
  - CAEP.9.2.12.C.5 Research career opportunities in the United States and abroad that require knowledge of world languages and diverse cultures.
  - CAEP.9.2.12.C.6 Investigate entrepreneurship opportunities as options for career planning and identify the knowledge, skills, abilities, and resources required for owning and managing a business.
  - CAEP.9.2.12.C.7 Examine the professional, legal, and ethical responsibilities for both employers and employees in the global workplace.
  - CAEP.9.2.12.C.8 Assess the impact of litigation and court decisions on employment laws and practices.
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| CAEP.9.2.12.C.8 | Assess the impact of litigation and court decisions on employment laws and practices.   |
| CAEP.9.2.12.C.9 | Analyze the correlation between personal and financial behavior and employability.  |

## Student Learning Objectives

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- SWBAT define accounting terms related to journalizing transactions
- SWBAT start a new journal page
- SWBAT identify accounting concepts and practices related to journalizing transactions
- SWBAT record in a general journal transactions that affect owner's equity and receiving cash on account
- SWBAT record in a general journal transactions to buy insurance for cash and supplies on account
- SWBAT record in a general journal transactions to set up a business

## Lesson Titles

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- Introduction to the computerized accounting system
- Journalizing transactions
- Journals, source documents, and recording entries
- Review and Assessment
- Starting a new journal page

## Career Readiness, Life Literacies, & Key Skills

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CAEP.9.2.12.C.4	Analyze how economic conditions and societal changes influence employment trends and future education.
CAEP.9.2.12.C.5	Research career opportunities in the United States and abroad that require knowledge of world languages and diverse cultures.
CAEP.9.2.12.C.6	Investigate entrepreneurship opportunities as options for career planning and identify the knowledge, skills, abilities, and resources required for owning and managing a business.
TECH.9.4.12.CI.1	Demonstrate the ability to reflect, analyze, and use creative skills and ideas (e.g., 1.1.12prof.CR3a).
TECH.9.4.12.CI.2	Identify career pathways that highlight personal talents, skills, and abilities (e.g., 1.4.12prof.CR2b, 2.2.12.LF.8).
TECH.9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
TECH.9.4.12.CT.1	Identify problem-solving strategies used in the development of an innovative product or practice (e.g., 1.1.12acc.C1b, 2.2.12.PF.3).

## Inter-Disciplinary Connections

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- LA.11-12.RI.11-12.1 Accurately cite strong and thorough textual evidence, (e.g., via discussion, written response, etc.), to support analysis of what the text says explicitly as well as inferentially, including determining where the text leaves matters uncertain.
  - LA.11-12.RL.11-12.1 Cite strong and thorough textual evidence and make relevant connections to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain.
  - LA.11-12.RL.11-12.2 Determine two or more themes or central ideas of a text and analyze their development over the course of the text, including how they interact and build on one another to produce a complex account; provide an objective summary of the text.
  - MA.9-12.N-Q.A.1 Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.
  - MA.9-12.N-Q.A.3 Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.
  - TECH.8.1.12.A.4 Construct a spreadsheet workbook with multiple worksheets, rename tabs to reflect the data on the worksheet, and use mathematical or logical functions, charts and data from all worksheets to convey the results.
  - TECH.8.1.12.A.CS1 Understand and use technology systems.
  - TECH.8.1.12.A.CS2 Select and use applications effectively and productively.
  - TECH.8.1.12.C.CS4 Contribute to project teams to produce original works or solve problems.
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TECH.8.1.12.A.4	Construct a spreadsheet workbook with multiple worksheets, rename tabs to reflect the data on the worksheet, and use mathematical or logical functions, charts and data from all worksheets to convey the results.
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## **Instructional Strategies, Learning Activities, and Levels of Blooms/DOK**

### Instructional Strategies:

- Teacher lecture from power point
- Workbook Work Together, On Your Own, Application and Mastery Problems
- Chapter study guide
- Online Aplia software
- Large group discussion
- Century 21 Automated Accounting software
- Delsea One intervention tutoring

### Learning Activities

- Students will define accounting terms related to journalizing transactions.
- Students will identify accounting concepts and practices related to journalizing transactions.
- Students will record in a general journal transactions to set up a business.
- Students will record in a general journal transactions to buy insurance for cash and supplies on account.
- Students will record in a general journal transactions that affect owner's equity and receiving cash on account.
- Students will start a new journal page.
- Objectives will be accomplished by:
- Teacher provided notes through power point presentation.
- "Work Together" and "On Your Own" Problems on SmartBoard.
- Aplia online program to self monitor progress.

Diverse Learners: Teacher will solicit responses from a diverse sampling of the classroom population to acknowledge the influence of race, ethnicity, gender, religion, socioeconomics, culture or academic achievement on a student's development or attitude.

- SWBAT break information into parts to explore understandings and relationships

- SWBAT justify a decision or a course of action; critically examining information and making judgments
- SWBAT recall information
- SWBAT understand and make sense of information
- SWBAT use information in another familiar situation
- SWBAT use information to create something new

## **Modifications**

### **ELL Modifications:**

- - Choice of test format (multiple-choice, essay, true-false)
  - Continue practicing vocabulary
  - Provide study guides prior to tests
  - Read directions to the student
  - Read test passages aloud (for comprehension assessment)
  - Vary test formats

### **504 and IEP Accommodations & Modifications:**

- - Allow for redos/retakes
  - Assign fewer problems at one time (e.g., assign only odds or evens)
  - Differentiated center-based small group instruction
  - Extra time on assessments
  - Highlight key directions
  - If a manipulative is used during instruction, allow its use on a test
  - Opportunities for cooperative partner work
  - Provide reteach pages if necessary
  - Provide several ways to solve a problem if possible
  - Provide visual aids and anchor charts
  - Test in alternative site
  - Tiered lessons and assignments
  - Use of a graphic organizer
  - Use of concrete materials and objects (manipulatives)
  - Use of word processor

choice of test format (multiple-choice, essay, true-false)

- Alternate assignments/enrichment assignments
- Enrichment projects
- Extension activities

- Higher-level cooperative learning activities
- Pairing direct instruction with coaching to promote self-directed learning
- Provide higher-order questioning and discussion opportunities
- Provide texts at a higher reading level
- Tiered assignments
- Tiered centers

**Gifted and Talented Modifications:**

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- Choice of test format (multiple-choice, essay, true-false)
- Choice of test format (multiple-choice, essay, true-false)
- Continue practicing vocabulary

- Alternate assignments/enrichment assignments
- Enrichment projects
- Extension activities
- Higher-level cooperative learning activities
- Pairing direct instruction with coaching to promote self-directed learning
- Provide higher-order questioning and discussion opportunities
- Provide texts at a higher reading level
- Tiered assignments
- Tiered centers

### **At Risk Modifications:**

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- Additional time for assignments
- Adjusted assignment timelines
- Agenda book and checklists
- Answers to be dictated
- Assistance in maintaining uncluttered space
- Books on tape
- Concrete examples
- Extra visual and verbal cues and prompts
- Follow a routine/schedule
- Graphic organizers
- Have students restate information
- No penalty for spelling errors or sloppy handwriting
- Peer or scribe note-taking
- Personalized examples
- Preferential seating
- Provision of notes or outlines
- Reduction of distractions
- Review of directions
- Review sessions
- Space for movement or breaks
- Support auditory presentations with visuals
- Teach time management skills
- Use of a study carrel
- Use of mnemonics
- Varied reinforcement procedures

- Work in progress check

## **Formative Assessment**

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### **Warm-up**

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- Do Now
- Record daily objective on learning log
- Retrieve folders

### **Anticipatory Set**

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Prior class discussion on analyzing transactions into debit and credit parts.

### **Closure**

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- 3-2-1
- Bullseye
- Exit ticket
- Four Corners
- Idea Spinner
- Individual help as needed
- Large group discussion
- Newspaper Headline
- Observation
- Oral Questioning
- Pair/share
- Question and answer session
- Think-Pair-Share
- Thumbs up, Thumbs down
- Whip around
- Yea or Nay

## **Alternative Assessment**

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Performance tasks

Project-based assignments

Problem-based assignments

Presentations

Reflective pieces

Concept maps

Case-based scenarios

Portfolios

## **Benchmark Assessment**

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Skills Based assessment

Reading response

Writing prompt

Lab practical

## **Benchmark Assessments**

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Performance tasks

Project-based assignments

Problem-based assignments

Presentations

Reflective pieces

Concept maps

Case-based scenarios

## **Summative Assessment**

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- Chapter 3 Test on Recording Transactions
- Marking Period Assessment

## **Alternative Assessments**

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Skills Based assessment

Reading response

Writing prompt

Lab practical

## **Resources & Materials**

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- Century 21 Accounting 9e Textbook
- Century 21 Accounting Workbook 9e
- Rico Sanchez Manual Simulation

## **Technology**

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- Automated Accounting Program
- Chromebooks
- <https://www.startheregoplaces.com/teacher/classroom-resources/sustainable-luxury-class-accounting-competition/>
- <https://www.youtube.com/watch?v=TOYOAWk1Zns>
- Internet
- Microsoft Office Tools
- SmartBoard
- Web-based Aplia Software

CS.9-12.8.1.12.AP.7	Collaboratively design and develop programs and artifacts for broad audiences by incorporating feedback from users.
TECH.8.1.12.A.3	Collaborate in online courses, learning communities, social networks or virtual worlds to discuss a resolution to a problem or issue.
TECH.8.1.12.A.CS1	Understand and use technology systems.
TECH.8.1.12.A.CS2	Select and use applications effectively and productively.