

Unit #2: College Accounting 2021

Content Area: **Business/Tech.**
Course(s): **College Accounting**
Time Period: **October**
Length: **5 Weeks**
Status: **Published**

Unit Overview

Introduction to specialized journals and their appropriate uses.

Enduring Understandings

- A business with many daily transactions may choose to use a separate journal for different kinds of transactions.
- A ledger that is summarized in single general ledger account is called a subsidiary ledger.
- The account in the general ledger that summarizes all accounts in a subsidiary ledger is called a controlling account.
- Using an automated accounting system requires extra security measures.

Essential Questions

- What information will help you to determine which type of journal to use?
- What is a controlling account?
- What is a subsidiary ledger?
- What is the advantage/disadvantage of using a subsidiary ledger?
- What kinds of problems can a business incur using an automated accounting system?
- What source documents are used with each type of special journal?
- Why would a business use special journals?

Standards/ Indicators/ Student Learning Objectives (SLOs)

Standards/ Indicators

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.9	Analyze the correlation between personal and financial behavior and employability.

Students Learning Objectives (SLOs)

- SWBAT determine when to post to the general and subsidiary ledger
- SWBAT identify possible security risks and ways to address them
- SWBAT identify the source document and the appropriate special journal to use
- SWBAT journalize purchases and cash payments to the appropriate special journal
- SWBAT journalize sales and cash receipts to the appropriate special journal.

Lesson Titles

- Identifying source documents
- Journalizing purchases and cash payments using special journals
- Journalizing sales and cash receipts using special journals
- Posting to general and subsidiary ledgers
- Security measures

Career Readiness, Life Literacies, & Key Skills

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).

Inter-Disciplinary Connections

MA.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.N-Q.A.3	Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.
MA.N-CN.A	Perform arithmetic operations with complex numbers.

SOC.6.1.12.A.14.a	Evaluate the effectiveness of the checks and balances system in preventing one branch of national government from usurping too much power during contemporary times.
SOC.6.1.12.A.14.b	Analyze how the Supreme Court has interpreted the Constitution to define the rights of the individual, and evaluate the impact on public policies.
SOC.6.1.12.B.14.c	Evaluate the impact of individual, business, and government decisions and actions on the environment, and assess the efficacy of government policies and agencies in New Jersey and the United States in addressing these decisions.

Instructional Strategies, Learning Activities, and Levels of Blooms/DOK

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Instructional Strategies

- "Work Together" and "On Your Own" problems on Promethean Board
- Mind Tap online program to self monitor progress
- One on one tutoring
- Teacher provided notes through power point presentation

Learning Activities and Levels of Bloom/ DOK

- Adapt techniques learned to the automated accounting system.
- Analyze teacher provided material for potential problems and ethical conflicts.
- Apply concepts learned to chapter problems
- Define current chapter vocabulary
- Formulate decisions and create accounting documents based on sound accounting practices.
- Interpret and determine whether or not proper accounting procedures have been utilized.
- Outline chapter material

Modifications

At Risk Modifications

- 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

G&T Modifications

- 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

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 .
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- Allow student to give responses in a form that's easier for him/her
 - Allow student to take test in a different setting
 - Give alternate or paper copies to accommodate electronic assignments.
 - Give an outline of the lesson
 - Give instructions orally
 - Have another student share class notes
 - Higher level reasoning questions would have less weight than other questions or provided as extra credit questions to provide exposure to these questions but not something that will be a detriment to the student's ability to share knowledge of content.
 - Keep assignments coordinated in a book, planner or utilize Google Classroom
 - Preferential seating
 - Provide completed study guides in preparation for assessments.
 - Take more time to complete a task, project or test
 - Use visual presentations of verbal material, such as word webs and visual organizers

Benchmark Assessment

Skills-based assessment

Reading response

Writing prompt

Lab practical

Alternative Assessments

Performance tasks

Project-based assignments

Problem-based assignments

Presentations

Reflective pieces

Concept maps

Case-based scenarios

Portfolios

Formative Assessment

Warm-Up

- Learning Log with daily objective
- Question of the day
- Vocabulary of the day

Anticipatory Set

- Material. Learned in Accounting 1 & 2

Closure

- Bulleting Board Bullseye
- Daily memorable learning
- Weekly learning survey

Summative Assessment

- Benchmark Assessment on Review of Accounting 1 & 2 material
- Chapter 9 test on use of specialized journals.
- Mastery Problem 3 utilizing source documents.

Resources & Materials

- Intuit Accounting software
- MindTap Online Accounting
- South-Western Publishing, Century 21 Accounting 10e, Textbook and Workbook

Technology

- Google Classroom
- <https://www.startheregoplaces.com/teacher/classroom-resources/create-next-big-accounting-podcast/>
- <https://www.youtube.com/watch?v=OTq2ilhCE8A>
- Intuit Accounting Software
- MindTap Online Accounting
- Promethean Board

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.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.CS2	Select and use applications effectively and productively.
TECH.8.1.12.B.CS1	Apply existing knowledge to generate new ideas, products, or processes.
TECH.8.1.12.C.CS4	Contribute to project teams to produce original works or solve problems.
TECH.8.1.12.D.CS1	Advocate and practice safe, legal, and responsible use of information and technology.
TECH.8.1.12.D.CS2	Demonstrate personal responsibility for lifelong learning.