

Unit #3: College Accounting 2021

Content Area: **Business/Tech.**
Course(s): **College Accounting**
Time Period: **November**
Length: **3 Weeks**
Status: **Published**

Unit Overview

Identify accounting practices related to payroll records. Completing a time card, calculating payroll taxes, and completing a payroll register and employee earnings record.

Analyze payroll transactions and record a payroll, including withholding and employer payroll taxes and payroll tax reports.

Enduring Understandings

- A payroll system must include an accurate record of the time each employee has worked, the taxes withheld and the liability represented until the payment is made to the government.
- Various quarterly and annual payroll tax reports are required to report the payment of payroll taxes.

Essential Questions

- How are employee time cards analyzed and hours worked calculated?
- How are employer quarterly tax returns prepared?
- How are the amount of payroll taxes withheld determined?
- How is a payroll recorded in the journal?
- What is the difference between a payroll register and an employee earning record?

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.

Student Learning Objectives

- SWBAT analyze an employee time card and calculate hours worked
- SWBAT calculate and journalize a payroll liability for a pay period
- SWBAT calculate payroll and record it in a payroll register
- SWBAT journalize the payment of a tax liability
- SWBAT update an employee earning record for a payroll period

Lesson Titles

- Payroll accounting, taxes and reports
- Preparing payroll records

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.C.5.a	Analyze the economic practices of corporations and monopolies regarding the production and marketing of goods, and determine the positive or negative impact of these practices on individuals and the nation and the need for government regulations.
SOC.6.1.12.C.14.b	Judge to what extent government should intervene at the local, state, and national levels on issues related to the economy.

SOC.6.1.12.D.5.a

Analyze government policies and other factors that promoted innovation, entrepreneurship, and industrialization in New Jersey and the United States during this period.

SOC.9-12.1.1.1

Compare present and past events to evaluate the consequences of past decisions and to apply lessons learned.

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

Instructional Strategies

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

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 principles
- Interpret and determine whether or not proper accounting procedures have been utilized
- Outline chapter material

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

Gifted and Talented 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

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

- 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

Performance tasks

Project-based assignments

Problem-based assignments

Presentations

Reflective pieces

Concept maps

Case-based scenarios

Portfolios

Benchmark Assessment

Skills-based assessment

Reading response

Writing prompt

Lab practical

Formative Assessment

Warm-up

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

Anticipatory Set

- Proper calculation of employee earning is necessary to determine a businesses expenses and liabilities.

Closure

- Bullseye bulletin board
- Learning log with memorable learning and weekly learning survey

Summative Assessment

Chapter 12 and 13 tests

Payroll Unit test

Resources & Materials

- Intuit QuickBooks Online Accounting Software
- MindTap Automated Accounting Software
- South-Western Publishing, Century 21 Accounting 11e

Technology

- Google Classroom
- <https://www.startheregoplaces.com/teacher/classroom-resources/shady-business-what-would-you-do/>
- <https://www.youtube.com/watch?v=8QhPIYOYP0Y>
- Intuit QuickBooks Online Accounting Software
- MindTap Automated Accounting Software

TECH.8.1.12	Educational Technology: All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaborate and to create and communicate knowledge.
TECH.8.1.12.B	Creativity and Innovation: Students demonstrate creative thinking, construct knowledge and develop innovative products and process using technology.
TECH.8.1.12.C	Communication and Collaboration: Students use digital media and environments to communicate and work collaboratively, including at a distance, to support individual learning and contribute to the learning of others.
TECH.8.1.12.D	Digital Citizenship: Students understand human, cultural, and societal issues related to

technology and practice legal and ethical behavior.

TECH.8.1.12.E

Research and Information Fluency: Students apply digital tools to gather, evaluate, and use information.