

# Unit #6: College Accounting 2021

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

## Unit Overview

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Operating activities include the use of specialized journals: sales and cash receipts & purchases and cash payments journals

## Enduring Understandings

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- Operating activities include adding new services, new products, new customers, new sales receipts, new invoices and new cash receipts
- Operating activities include adding vendors, purchase orders, bills, bill payments, credit card charges and checks

## Essential Questions

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- How do you record purchases and cash payments in QBO?
- How do you record sales and cash receipts in QBO?

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

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### Standards/ Indicators

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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.

## Student Learning Objectives (SLOs)

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- SWBAT create a new service, product and customer
- SWBAT create a vendor
- SWBAT record a bill for the receipt of products/services on account
- SWBAT record a purchase order
- SWBAT record a sales receipt
- SWBAT record an invoice for services or products rendered/sold on account
- SWBAT record cash receipts and deposit payments received on account
- SWBAT record the payment of bills, credit card charges and checks

## Lesson Titles

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- Cash receipts
- Create a service, product and customers
- Create a vendor
- Payment of bills
- Record purchase orders and bills
- Sales receipts and invoices

## Career Readiness, Life Literacies, & Key Skills

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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

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LA.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.
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.

LA.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.W.11-12.7	Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating understanding of the subject under investigation.
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.

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

- MindTap online program to self monitor progress
- One-on-one intervention tutoring
- Teacher provided notes through power point presentations

## **Learning Activities and Levels of Blooms/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**

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## **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**

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- 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**

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

## **Anticipatory Set**

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Company created in QBO in previous unit

## **Closure**

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

## **Alternative Assessment**

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Performance tasks

Project-based assignments

Problem-based assignments

Presentations

Reflective pieces

Concept maps

Case-based scenarios

Portfolios

## **Summative Assessment**

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- Chapter 4 & 5 case studies

- Chapter 4 & 5 review questions
- Chapter 4 & 5 vocabulary matching activity

## Benchmark Assessment

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Skills-based assessment

Reading response

Writing prompt

Lab practical

## Resources & Materials

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- Cengage QuickBooks Online
- Intuit QuickBooks Online Program
- MindTap Automated Accounting software

## Technology

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- Google Classroom
- Intuit QuickBooks Online Program
- Intuit video tutorials
- MindTap Automated Accounting Software
- Promethean Board

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.8.2.12

Technology Education, Engineering, Design, and Computational Thinking - Programming: All students will develop an understanding of the nature and impact of technology, engineering, technological design, computational thinking and the designed world as they relate to the individual, global society, and the environment.