

Unit #10 College Accounting 2021

Content Area: **Business/Tech.**
Course(s): **College Accounting**
Time Period: **March**
Length: **2 weeks**
Status: **Published**

Unit Overview

Adjustments must be made at the end of the month to prepare for the creation of reports.

Enduring Understandings

- An unadjusted trial balance is created to prepare for adjustments
- Monthly adjustments are made to adhere to proper accounting standards

Essential Questions

- How do I prepare an unadjusted trial balance in QBO?
- What accounts need to be adjusted?

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 (SLOs)

- SWBAT make adjusting entries
- SWBAT prepare an unadjusted trial balance

Lesson Titles

- Adjusting journal entries
- Trial balance

21st Century Skills and Career Ready Practices

CRP.K-12.CRP1.1	Career-ready individuals understand the obligations and responsibilities of being a member of a community, and they demonstrate this understanding every day through their interactions with others. They are conscientious of the impacts of their decisions on others and the environment around them. They think about the near-term and long-term consequences of their actions and seek to act in ways that contribute to the betterment of their teams, families, community and workplace. They are reliable and consistent in going beyond the minimum expectation and in participating in activities that serve the greater good.
CRP.K-12.CRP2.1	Career-ready individuals readily access and use the knowledge and skills acquired through experience and education to be more productive. They make connections between abstract concepts with real-world applications, and they make correct insights about when it is appropriate to apply the use of an academic skill in a workplace situation.
CRP.K-12.CRP3.1	Career-ready individuals understand the relationship between personal health, workplace performance and personal well-being; they act on that understanding to regularly practice healthy diet, exercise and mental health activities. Career-ready individuals also take regular action to contribute to their personal financial well-being, understanding that personal financial security provides the peace of mind required to contribute more fully to their own career success.
CRP.K-12.CRP4.1	Career-ready individuals communicate thoughts, ideas, and action plans with clarity, whether using written, verbal, and/or visual methods. They communicate in the workplace with clarity and purpose to make maximum use of their own and others' time. They are excellent writers; they master conventions, word choice, and organization, and use effective tone and presentation skills to articulate ideas. They are skilled at interacting with others; they are active listeners and speak clearly and with purpose. Career-ready individuals think about the audience for their communication and prepare accordingly to ensure the desired outcome.
CRP.K-12.CRP5.1	Career-ready individuals understand the interrelated nature of their actions and regularly make decisions that positively impact and/or mitigate negative impact on other people, organization, and the environment. They are aware of and utilize new technologies, understandings, procedures, materials, and regulations affecting the nature of their work as it relates to the impact on the social condition, the environment and the profitability of the organization.
CRP.K-12.CRP6.1	Career-ready individuals regularly think of ideas that solve problems in new and different ways, and they contribute those ideas in a useful and productive manner to improve their organization. They can consider unconventional ideas and suggestions as solutions to issues, tasks or problems, and they discern which ideas and suggestions will add greatest value. They seek new methods, practices, and ideas from a variety of sources and seek to apply those ideas to their own workplace. They take action on their ideas and understand

how to bring innovation to an organization.

CRP.K-12.CRP7.1

Career-ready individuals are discerning in accepting and using new information to make decisions, change practices or inform strategies. They use reliable research process to search for new information. They evaluate the validity of sources when considering the use and adoption of external information or practices in their workplace situation.

CRP.K-12.CRP8.1

Career-ready individuals readily recognize problems in the workplace, understand the nature of the problem, and devise effective plans to solve the problem. They are aware of problems when they occur and take action quickly to address the problem; they thoughtfully investigate the root cause of the problem prior to introducing solutions. They carefully consider the options to solve the problem. Once a solution is agreed upon, they follow through to ensure the problem is solved, whether through their own actions or the actions of others.

CRP.K-12.CRP9.1

Career-ready individuals consistently act in ways that align personal and community-held ideals and principles while employing strategies to positively influence others in the workplace. They have a clear understanding of integrity and act on this understanding in every decision. They use a variety of means to positively impact the directions and actions of a team or organization, and they apply insights into human behavior to change others' action, attitudes and/or beliefs. They recognize the near-term and long-term effects that management's actions and attitudes can have on productivity, morals and organizational culture.

CRP.K-12.CRP10.1

Career-ready individuals take personal ownership of their own education and career goals, and they regularly act on a plan to attain these goals. They understand their own career interests, preferences, goals, and requirements. They have perspective regarding the pathways available to them and the time, effort, experience and other requirements to pursue each, including a path of entrepreneurship. They recognize the value of each step in the education and experiential process, and they recognize that nearly all career paths require ongoing education and experience. They seek counselors, mentors, and other experts to assist in the planning and execution of career and personal goals.

CRP.K-12.CRP11.1

Career-ready individuals find and maximize the productive value of existing and new technology to accomplish workplace tasks and solve workplace problems. They are flexible and adaptive in acquiring new technology. They are proficient with ubiquitous technology applications. They understand the inherent risks-personal and organizational-of technology applications, and they take actions to prevent or mitigate these risks.

CRP.K-12.CRP12.1

Career-ready individuals positively contribute to every team, whether formal or informal. They apply an awareness of cultural difference to avoid barriers to productive and positive interaction. They find ways to increase the engagement and contribution of all team members. They plan and facilitate effective team meetings.

Inter-Disciplinary Connections

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.11-12.1

Write arguments to support claims in an analysis of substantive topics or texts, using valid reasoning and relevant and sufficient evidence.

LA.W.11-12.1.A

Introduce precise, knowledgeable claim(s), establish the significance of the claim(s), distinguish the claim(s) from alternate or opposing claims, and create an organization that logically sequences claim(s), counterclaims, reasons, and evidence.

PFL.9.1.12.A.3

Analyze the relationship between various careers and personal earning goals.

PFL.9.1.12.A.4

Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.

Active Citizenship in the 21st Century: All students will acquire the skills needed to be active, informed citizens who value diversity and promote cultural understanding by working collaboratively to address the challenges that are inherent in living in an interconnected world.

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

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

- Provide study guides prior to tests

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

Alternative Assessment

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

Company created in QBO in unit 5

Closure

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

Summative Assessment

- Chapter 9 case studies
- Chapter 9 review questions

- Chapter 9 vocabulary matching activity

Resources & Materials

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

Technology

- 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.