

Unit 1, Automated Accounting

Content Area: **21st Century Life and Careers**
Course(s): **Sample Course**
Time Period: **SeptOct**
Length: **Sample Length & Grade Level**
Status: **Published**

Unit 1 Automated Accounting, Accounting 3 - Computerized Accounting

Department of Curriculum and Instruction



Belleville Public Schools

Curriculum Guide

Accounting 3

Unit 1, Automated Accounting

Belleville Board of Education

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Board Approved: 7/16/2018

Unit Overview

Computerized Applications for Accounting is a practical introduction to the utilization of an integrated accounting package for microcomputers, including considerations necessary in choosing and implementing a computerized accounting system. Students learn the differences between manual and computerized accounting systems and will set up and use integrated computerized general ledger, accounts receivable, accounts payable, inventory, depreciation and payroll applications, to maintain accounting records of a business and produce financial reports including cash flow, horizontal and vertical analysis.

Enduring Understanding

Compare and contrast manual and computerized accounting systems. Appreciate the limitations of financial statements. Appreciate the articulation process in the generation of financial statements. Demonstrate production of summary financial statements through a computerized general ledger program, including balance sheets, income statements, statement of retained earnings and statement of cash flows.

Essential Questions

Is it easier to use a computerized accounting system than a manual one?

What are some of the positives and negatives of both a manual and computerized accounting system?

Exit Skills

Students will be able to use a computerized accounting application to maintain records of business transactions including sales and purchases, receipts and payments, and to prepare reports.

New Jersey Student Learning Standards (NJSL-S)

9.3.12.FN-ACT.4	Utilize career-planning concepts, tools and strategies to explore, obtain and/or develop an accounting career.
TECH.8.1.12	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.C	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.A.CS1	Understand and use technology systems.
9.3.12.FN-ACT.3	Process, evaluate and disseminate financial information to assist business decision making.
9.3.12.FN-ACT.2	Utilize accounting tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.

PFL.9.1.12.B.1	Prioritize financial decisions by systematically considering alternatives and possible consequences.
PFL.9.1.12.B.6	Design and utilize a simulated budget to monitor progress of financial plans.
9.3.12.FN-ACT.1	Describe and follow laws and regulations to manage accounting operations and transactions.

Interdisciplinary Connections

MA.9-12.F-IF	Interpreting Functions
LA.RST.11-12.3	Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.
LA.RST.11-12.4	Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 11-12 texts and topics.

Learning Objectives

Maintain subsidiary ledgers within a computerized accounting system

- A. Accounts Payable Ledgers
- B. Accounts Receivable Ledgers
- C. Payroll Ledgers
- D. Inventory
- E. Fixed Assets

Enter data into a computerized accounting system

Identify elements of the accounting equation and describe the changes that take place in them as a result of any business transaction.

Suggested Activities & Best Practices

Activities: Chapter worksheets/questions Excel Accounting Equation Problems Accounting in the Real World Internet Activities Business Structures Critical Thinking Problems Automated Accounting Problems Excel Work Together Problems Excel On Your Own Problems Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Automated Accounting

Evidence of Student Learning - Checking for Understanding (CFU)

Evidence of Student Learning with Checking for Understanding (CFU) techniques used during the lesson and/or for Closure (Madeline Hunter), listed below.

- Admit Tickets
- Anticipation Guide
- Common benchmarks
- Compare & Contrast
- Create a Multimedia Poster
- Define
- Describe
- Evaluate
- Evaluation rubrics
- Exit Tickets
- Explaining
- Fist- to-Five or Thumb-Ometer
- Illustration
- Journals
- KWL Chart
- Newspaper Headline
- Outline
- Question Stems

- Quickwrite
- Quizzes
- Red Light, Green Light
- Self- assessments
- Socratic Seminar
- Study Guide
- Teacher Observation Checklist
- Think, Pair, Share
- Think, Write, Pair, Share
- Top 10 List
- Unit tests

Primary Resources & Materials

Resources: Advanced Century 21 South Western Accounting Text Book, Advanced Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, guest speakers

Ancillary Resources

Quia, Websites, Online simulations, Quizlet, Educational gaming

Technology Infusion

Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point

Technology Infusion and/or strategies are integrated into this unit to enhance learning.

Win 8.1 Apps/Tools Pedagogy Wheel

Podcasts
 Photostory 3
 Kid Story Builder
 Music Maker Jam
 Paint A Story
 Office 365
 MS PowerPoint
 Stack 'Em Up
 NqSquared Numbers
 Physamajig
 Xylophone 8

Wikipedia
 Skydrive
 Lync
 SkyMap
 Skype
 Office 365
 Puzzle Touch
 Easy QR
 Memorylage
 Life Moments
 Word Cloud Maker

Where's Waldo?
 MS Excel
 Flipboard
 Office 365
 Nova Mindmapping

Ted Talks
 Record Voice Pen



Originally taken from <http://www.coetail.com/zimmer/files/2013/02/IPadagogy-Wheel.001.jpg>
 And adapted for Windows 8.1 devices by Charlotte Beckhurst @CharBeckhurst

Alignment to 21st Century Skills & Technology

21st Century Skills & Technology and their Alignment to the core content areas is essential to student learning. The core content areas include:

- English Language Arts;
- Mathematics;
- Science and Scientific Inquiry (Next Generation);
- Social Studies, including American History, World History, Geography, Government and Civics, and Economics;
- World languages;
- Technology;
- Visual and Performing Arts.

21st Century Skills/Interdisciplinary Themes

21st Century/Interdisciplinary Themes that will be incorporated into this unit.

- Communication and Collaboration
- Creativity and Innovation
- Critical thinking and Problem Solving
- ICT (Information, Communications and Technology) Literacy
- Information Literacy
- Life and Career Skills
- Media Literacy

21st Century Skills

21st Century Skills that will be incorporated into this unit.

- Civic Literacy
- Environmental Literacy
- Financial, Economic, Business and Entrepreneurial Literacy
- Global Awareness
- Health Literacy

Differentiation

Differentiation that will be employed in this unit.

Differentiations:

- Small group instruction
- Small group assignments
- Extra time to complete assignments
- Pairing oral instruction with visuals
- Repeat directions
- Use manipulatives
- Center-based instruction
- Token economy
- Study guides
- Teacher reads assessments allowed
- Scheduled breaks
- Rephrase written directions
- Multisensory approaches
- Additional time
- Preview vocabulary
- Preview content & concepts
- Story guides
- Behavior management plan
- Highlight text
- Student(s) work with assigned partner
- Visual presentation
- Assistive technology
- Auditory presentations
- Large print edition
- Dictation to scribe
- Small group setting

Hi-Prep Differentiations:

- Alternative formative and summative assessments
- Choice boards
- Games and tournaments
- Group investigations
- Guided Reading
- Independent research and projects
- Interest groups
- Learning contracts
- Leveled rubrics
- Literature circles
- Multiple intelligence options
- Multiple texts
- Personal agendas
- Project-based learning

- Problem-based learning
- Stations/centers
- Think-Tac-Toes
- Tiered activities/assignments
- Tiered products
- Varying organizers for instructions

Lo-Prep Differentiations

- Choice of books or activities
- Cubing activities
- Exploration by interest
- Flexible grouping
- Goal setting with students
- Jigsaw
- Mini workshops to re-teach or extend skills
- Open-ended activities
- Think-Pair-Share
- Reading buddies
- Varied journal prompts
- Varied supplemental materials

Intervention Strategies

Intervention Strategies that will be employed in this unit, using the ones identified below.

- allowing students to correct errors (looking for understanding)
- teaching key aspects of a topic. Eliminate nonessential information
- allowing products (projects, timelines, demonstrations, models, drawings, dioramas, poster boards, charts, graphs, slide shows, videos, etc.) to demonstrate student's learning
- allowing students to select from given choices
- allowing the use of note cards or open-book during testing
- collaborating (general education teacher and specialist) to modify vocabulary, omit or modify items to reflect objectives for the student, eliminate sections of the test, and determine how the grade will be determined prior to giving the test.
- decreasing the amount of work presented or required
- having peers take notes or providing a copy of the teacher's notes
- marking students' correct and acceptable work, not the mistakes
- modifying tests to reflect selected objectives
- providing study guides
- reducing or omitting lengthy outside reading assignments

- reducing the number of answer choices on a multiple choice test
- tutoring by peers
- using authentic assessments with real-life problem-solving
- using true/false, matching, or fill in the blank tests in lieu of essay tests
- using videos, illustrations, pictures, and drawings to explain or clarify

Special Education Learning

Special Education Learning adaptations that will be employed in this unit, using the ones identified below.

- printed copy of board work/notes provided
- additional time for skill mastery
- assistive technology
- behavior management plan
- Center-Based Instruction
- check work frequently for understanding
- computer or electronic device utilizes
- extended time on tests/ quizzes
- have student repeat directions to check for understanding
- highlighted text visual presentation
- modified assignment format
- modified test content
- modified test format
- modified test length
- multiple test sessions
- multi-sensory presentation
- preferential seating
- preview of content, concepts, and vocabulary
- reduced/shortened reading assignments
- Reduced/shortened written assignments
- secure attention before giving instruction/directions
- shortened assignments
- student working with an assigned partner
- teacher initiated weekly assignment sheet
- Use open book, study guides, test prototypes

English Language Learning (ELL)

English Language Learning adaptations that will be employed in this unit, using the ones identified below.

- teaching key aspects of a topic. Eliminate nonessential information
- using videos, illustrations, pictures, and drawings to explain or clarify
- allowing products (projects, timelines, demonstrations, models, drawings, dioramas, poster boards, charts, graphs, slide shows, videos, etc.) to demonstrate student's learning;
- allowing students to correct errors (looking for understanding)
- allowing the use of note cards or open-book during testing
- decreasing the amount of work presented or required
- having peers take notes or providing a copy of the teacher's notes
- modifying tests to reflect selected objectives
- providing study guides
- reducing or omitting lengthy outside reading assignments
- reducing the number of answer choices on a multiple choice test
- tutoring by peers
- using computer word processing spell check and grammar check features
- using true/false, matching, or fill in the blank tests in lieu of essay tests

Sample Lesson

Unit Name: Calculating and Recording Departmental Payroll Data

NJSLS: [Linked](#)

Interdisciplinary Connection: Math and Financial Measuring skills, Reading information, vocabulary Critical Thinking and addition and subtraction and multiplication in analyzing transactions.

Statement of Objective:

SWDAT create a payroll register by using the excel spreadsheet program on the computer. Students will Calculate and journalize payment of payroll tax liabilities. Students will analyze 3 journal entries at 90 percent accuracy.

Anticipatory Set/Do Now: Payroll Work Sheet Hand outs **Linked under flag**

Learning Activity:

Demonstrate and explain how to prepare a payroll register and calculate and journalize payment of payroll tax liabilities. Have students work on Problem 4-7 on page 79 using the Accounting 3 Excel template.

Student Assessment/CFU's: 9. Observation and 12. Portfolio check

Materials: Text Book, Handouts, Smart Board and Computers

21st Century Themes and Skills:

Differentiation: Above - Higher tiered questioning and work sheets, peer teaching Students will score 90% or above

On - On target questioning students will score 80% or above

Below - Basic questioning, teacher assisted practice, misconception checks students will score 75% or above

Integration of Technology: Computers used to create journal entries and financial statements for a corporation and Smart Board used to demonstrate how to create journal entries and financial statements for a corporation.