

Unit 2 Departmentalized Accounting

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Departmentalized Accounting, Accounting 3 -Computerized Accounting

Department of Curriculum and Instruction



Belleville Public Schools

Curriculum Guide

Accounting 3 -Computerized Accounting

Unit 2 -Departmentalized Accounting

Belleville Board of Education

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Unit Overview

The general purpose of this unit is about using a computerized accounting application to maintain records of business transactions including sales and purchases, receipts and payments, and to prepare reports.

Students will set up and use integrated computerized general ledger.

Enduring Understanding

On completion of this unit, the learner will be able to use a computerized accounting system to set up accounting records, enter accounting transactions, perform a bank reconciliation, correct errors and produce a range of reports

Essential Questions

What are the main benefits of a computerized bookkeeping system for accounting?

What are a business's primary documents and how do they play a role in the accounting equation?

What are codes and how are they used in computerized accounting?

Exit Skills

Students will be able to:

Demonstrate and explain how to calculate component percentage for total operating expenses for a business and determine the performance level for a business by comparing a business's component percentage with performance standards. Students will improve proficiency with Quickbooks and Excel computer programs.

CRP.K-12.CRP2	Apply appropriate academic and technical skills.
9.3.12.FN-ACT.4	Utilize career-planning concepts, tools and strategies to explore, obtain and/or develop an accounting career.
CRP.K-12.CRP5	Consider the environmental, social and economic impacts of decisions.
CRP.K-12.CRP4	Communicate clearly and effectively and with reason.
9.3.12.FN-ACT.3	Process, evaluate and disseminate financial information to assist business decision making.
CRP.K-12.CRP11	Use technology to enhance productivity.
PFL.9.1.12.A	Income and Careers
PFL.9.1.12.B	Money Management
PFL.9.1.12.C	Credit and Debt Management
PFL.9.1.12.D	Planning, Saving, and Investing
PFL.9.1.12.E	Becoming a Critical Consumer
PFL.9.1.12.F	Civic Financial Responsibility
CRP.K-12.CRP9	Model integrity, ethical leadership and effective management.
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.CRP8	Utilize critical thinking to make sense of problems and persevere in solving them.
9.3.12.FN-ACT.2	Utilize accounting tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.
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.
CRP.K-12.CRP1	Act as a responsible and contributing citizen and employee.
CRP.K-12.CRP6	Demonstrate creativity and innovation.
9.3.12.FN-ACT.1	Describe and follow laws and regulations to manage accounting operations and transactions.
CRP.K-12.CRP3	Attend to personal health and financial well-being.

Interdisciplinary Connections

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

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.E	Students apply digital tools to gather, evaluate, and use information.
TECH.8.1.12.F	Students use critical thinking skills to plan and conduct research, manage projects, solve problems, and make informed decisions using appropriate digital tools and resources.
TECH.8.2.12.E	Computational thinking builds and enhances problem solving, allowing students to move beyond using knowledge to creating knowledge.
LA.RST.11-12.7	Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., quantitative data, video, multimedia) in order to address a question or solve a problem.
LA.RH.11-12.7	Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, qualitatively, as well as in words) in order to address a question or solve a problem.

Learning Objectives

Statement of Objective:

SWDAT analyze and journalize departmental transactions in special journals with 80% accuracy by using the excel spreadsheet program on the computer. Students will analyze and post 4 of 5 transactions from the journal to the general ledger correctly.

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 Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Accounting Terms Cases for Critical Thinking Problems

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).

- 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, quest speakers

Ancillary Resources

Quia, Websites, Online simulations, Quizlet, Educational gaming

Technology Infusion

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

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

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/vzimmer/files/2013/02/1Padagogy-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 in a lesson lies within content, process, and/or product.

identified are the ones 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 the 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 the 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 the 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
