Unit 3 Corporate Bookkeeping, Accounting

Content Area: **21st Century Life and Careers**
Course(s): **Sample Course**
Time Period: **JanFeb**
Length: **Full Year**
Status: **Published**

Unit 3 Corporate Bookkeeping Accounting, Computerized Accounting - Accounting 3

Department of Curriculum and Instruction

Belleville Public Schools

Curriculum Guide

Computerized Accounting, Accounting 3

Corporate Bookkeeping, Accounting

Belleville Board of Education

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Board Approved: September 23, 2019

Unit Overview

Students will explore the complete bookkeeping cycle for a typical business, and acquire an understanding of how all the pieces fit together and move in a computerized accounting environment.

Through the use of QuickBooks, Excel and other applications, students will learn to track business operations timely and accurately. Students will gain hands-on experience working with a computerized general ledger package, such as QuickBooks. Students will learn to use the many features that automate accounting functions, such as reconciling checking accounts, tracking credit card transactions, invoicing customers, receiving payments and making bank deposits, writing checks and tracking revenue and costs per job or customer, paying bills, working with inventory, tracking and paying sales tax, and entering payroll entries. Study period-end closing entries and adjustments. Students will explore the function of, and gain knowledge of how to create and read, the various management and accounting reports that these systems can generate, such as the balance sheet, profit and loss, cash flow, trial balance, and a detailed general ledger.

Enduring Understanding

- The confidence to work with a computerized accounting package
- An understanding of computerized accounting applications and their advantages
- The ability to generate reports with ease and efficiency
- An understanding of and the ability to perform major functions within a computerized accounting cycle
- Use spreadsheet and accounting software to derive and maintain accounting records and to produce reports.
- Define the purpose of a journal and its relationship to the ledger.
- Analyze business transactions using source documents.
- Journalize business transactions using various journal formats.
- Prepare and analyze a trial balance to determine the necessary adjustments (accruals and deferrals) to prepare financial statements.
- Prepare financial statements.
- Journalize and post closing entries and prepare a post-closing trial balance.
- Prepare bank reconciliations.
- Identify cash control techniques.

Essential Questions

How do computerized accounting systems help companies make decisions about planning, organizing and allocating resources?

How is computerized accounting for a merchandising business different than manual accounting for a merchandising business?

How is establishing a computerized accounting system different from establishing a manual accounting system?

Exit Skills

Learning Goals: Students will be able to:

Describe the capabilities of the computerized accounting software and perform installation and start-up procedures
Perform general operating procedures
Perform operating procedures related to using menu bar and toolbar items
Complete the general journal input form
Enter chart of accounts maintenance data
Enter and correct general journal transactions
Display accounts, journal entries, graphs and ledger reports
Record and display adjusting entries
Display financial statements
Complete bank reconciliation procedures
Perform period-end closing

New Jersey Student Learning Standards (NJSLS-S)

New Jersey Student Learning Standards applicable to this unit.

9.3.12.FN.1	Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry.
9.3.12.FN.2	Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.
9.3.12.FN.11	Plan, monitor and manage day□to□day activities required to sustain continued business functioning.
9.3.12.FN-ACT	Accounting
9.3.12.FN□ACT.2	Utilize accounting tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.
9.3.12.FN-ACT.3	Process, evaluate and disseminate financial information to assist business decision making.
9.3.12.FN-ACT.4	Utilize career□planning concepts, tools and strategies to explore, obtain and/or develop an accounting career.

Interdisciplinary Connections

Interdisciplinary Connections/Cross-Curricular New Jersey Student Learning Standards that link to this unit.

9.3.12.BM-ADM.2	Access, evaluate and disseminate information for business decision making.
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.
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.

Learning Objectives

Computerized Accounting emphasizes the application of computers to sound accounting practices.

Students will learn to direct the computer functions to accomplish the various steps learned in accounting principles in accordance with generally accepted procedures.

- demonstrate a proficiency in computerized accounting for service and merchandising businesses by solving reviews, assessments and exams.
- demonstrate knowledge of computerized accounting by setting up a system from start to finish.

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

Assessment Evidence - Checking for Understanding (CFU)

Unit test-summative assessment

Think, pair, share-formative assessment

Written reports-alternate assessment

Create a Multimedia poster-benchmark assessment

- Admit Tickets
- Anticipation Guide
- Common Benchmarks
- Compare & Contrast
- Create a Multimedia Poster
- DBQ's
- Define
- Describe
- Evaluate
- Evaluation rubrics
- Exit Tickets
- Explaining
- Fist- to-Five or Thumb-Ometer
- Illustration
- Journals
- KWL Chart
- Learning Center Activities
- Multimedia Reports
- Newspaper Headline
- Outline
- Question Stems
- Quickwrite
- Quizzes
- Red Light, Green Light
- Self- assessments
- Socratic Seminar
- Study Guide

- Surveys
- Teacher Observation Checklist
- Think, Pair, Share
- Think, Write, Pair, Share
- Top 10 List
- Unit review/Test prep
- Unit tests
- Web-Based Assessments
- Written Reports

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

AUTOMATED ACCOUNTING SOFTWARE for the purpose of model simulation

CHROMEBOOKS / SMART TV

GUEST SPEAKERS

Technology Infusion

GOOGLE APPS:

- Search: for the purpose of researching coproate profit and loss statements
- YouTube: for the purpose of research, presentations on company performance indicators
- Classroom: Informational (assignments, grades) and Ongoing communication (messaging) with peers and teacher

- Forms: For the purpose of surveys, exit tickets, assignments, quizzes, tests, anticipatory sets on depreciation, asset valuation and worksheets
- Slides: For the purpose of developing presentational skills
- Sheets: For the purpose of developing analytical skills through assessment of financial statements
- Docs: For the purpose of developing writing skills

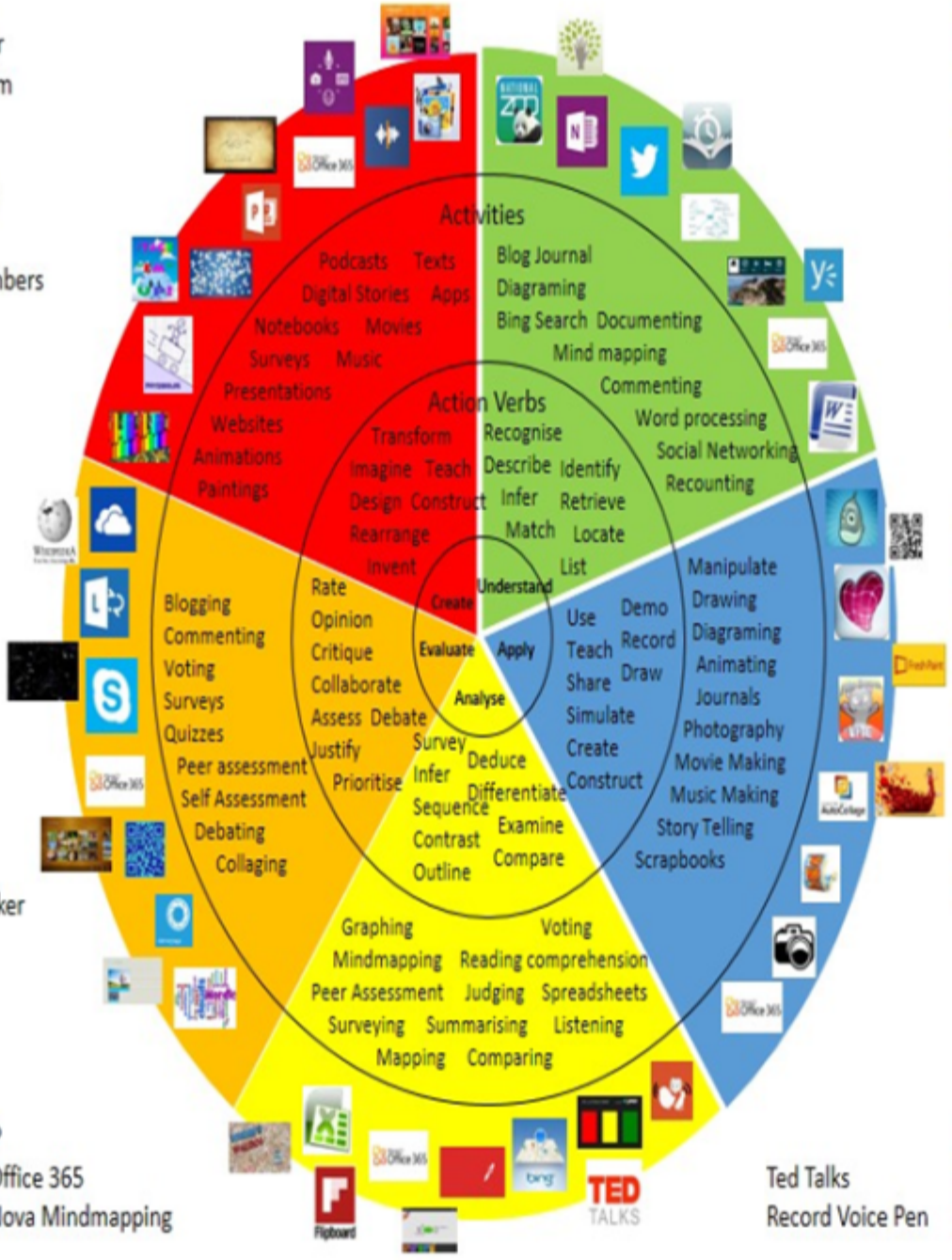
CHROMEBOOKS/SMART TV

SOFTWARE SIMULATIONS

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 Office 365
Flipboard Nova Mindmapping

Ted Talks
Record Voice Pen

Originally taken from http://www.coetail.com/vzimmer/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.

CRP.K-12.CRP1	Act as a responsible and contributing citizen and employee.
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	Apply appropriate academic and technical skills.
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	Attend to personal health and financial well-being.
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	Communicate clearly and effectively and with reason.
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.

21st Century Skills/Interdisciplinary Themes

Upon completion of this section, please remove all remaining descriptions, notes, outlines, examples and/or illustrations that are not needed or used.

Please list only the **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

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.A.3	Collaborate in online courses, learning communities, social networks or virtual worlds to discuss a resolution to a problem or issue.
TECH.8.1.12.A.4	Construct a spreadsheet workbook with multiple worksheets, rename tabs to reflect the data on the worksheet, and use mathematical or logical functions, charts and data from all worksheets to convey the results.
TECH.8.1.12.A.CS1	Understand and use technology systems.

21st Century Skills

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

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

CRP.K-12.CRP11	Use technology to enhance productivity.
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	Work productively in teams while using cultural global competence.
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.

Differentiation

Open-ended activities

- Choice of activities
- Think Pair Share

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

Special Education Learning (IEP's & 504's)

- Preferential seating

- Peer mentoring on worksheet generation

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
- multi-sensory presentation
- multiple test sessions
- preferential seating
- preview of content, concepts, and vocabulary
- Provide modifications as dictated in the student's IEP/504 plan
- 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)

- Translation of content/activities (Port of Entry) related to worksheets and performance indicators for a corporation
- Assignments submitted in native language (Port of Entry)

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 clarif
- 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 workpresented 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

At Risk

- Correction and resubmission of work

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 workpresented 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

Talented and Gifted Learning (T&G)

- Higher order, critical and creative thinking skills, and discovery

Talented and Gifted adaptations that will be employed in this unit, using the ones identified below.

- Above grade level placement option for qualified students
- Advanced problem-solving
- Allow students to work at a faster pace
- Cluster grouping
- Complete activities aligned with above grade level text using Benchmark results
- Create a blog or social media page about their unit
- Create a plan to solve an issue presented in the class or in a text
- Debate issues with research to support arguments
- Flexible skill grouping within a class or across grade level for rigor
- Higher order, critical & creative thinking skills, and discovery
- Multi-disciplinary unit and/or project
- Teacher-selected instructional strategies that are focused to provide challenge, engagement, and growth opportunities
- Utilize exploratory connections to higher-grade concepts
- Utilize project-based learning for greater depth of knowledge

Sample Lesson

Using the template below, please develop a **Sample Lesson** for the first unit only.

Unit Name:

NJSLS:

Interdisciplinary Connection:

Statement of Objective:

Anticipatory Set/Do Now:

Learning Activity:

Student Assessment/CFU's:

Materials:

21st Century Themes and Skills:

Differentiation/Modifications:

Integration of Technology: