Unit 2 Departmentalized Accounting

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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 businesses 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 businesses component percentage with performance standards. Students will improve proficiency with Quickbooks and Excel computer programs.

New Jersey Student Learning Standards (NJSLS-S)

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.4	Determine effective tools, techniques and systems to communicate and deliver value to finance customers.
9.3.12.BM-BIM.3	Access, evaluate and disseminate information for business decision making.
9.3.12.FN-ACT.1	Describe and follow laws and regulations to manage accounting operations and transactions.
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.
TECH.8.1.12.A.CS1	Understand and use technology systems.

Interdisciplinary Connections

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

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.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.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.
TECH.8.1.12.A.CS1	Understand and use technology systems.
TECH.8.1.12.E.CS4	Process data and report results.

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

Assessment Evidence - Checking for Understanding (CFU)

- GOOGLE: classroom communications, spreadsheets quizzes, surveys, anticipatory sets, exit tickets (forms)-formative assessment
- Quarterly benchmarks
- Roundtable discussion results
- Unit tests-summative assessment
- Teacher observation
- Rubrics
- Web-based assessments-alternate assessment
- Create a Multimedia poster-benchmark assessment

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
- 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

GOOGLE APPS:

Search: for the purpose of research and analyzing transactions

- YouTube: for the purpose of research, presentations, financial management
- 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
- Slides: For the purpose of developing presentational skills
- Sheets: For the purpose of developing analytical skills and financial statements
- Docs: For the purpose of developing writing skills

AUTOMATED ACCOUNTING SOFTWARE for the purpose of model simulation

CHROMEBOOKS / SMART TV

GUEST SPEAKERS

Technology Infusion

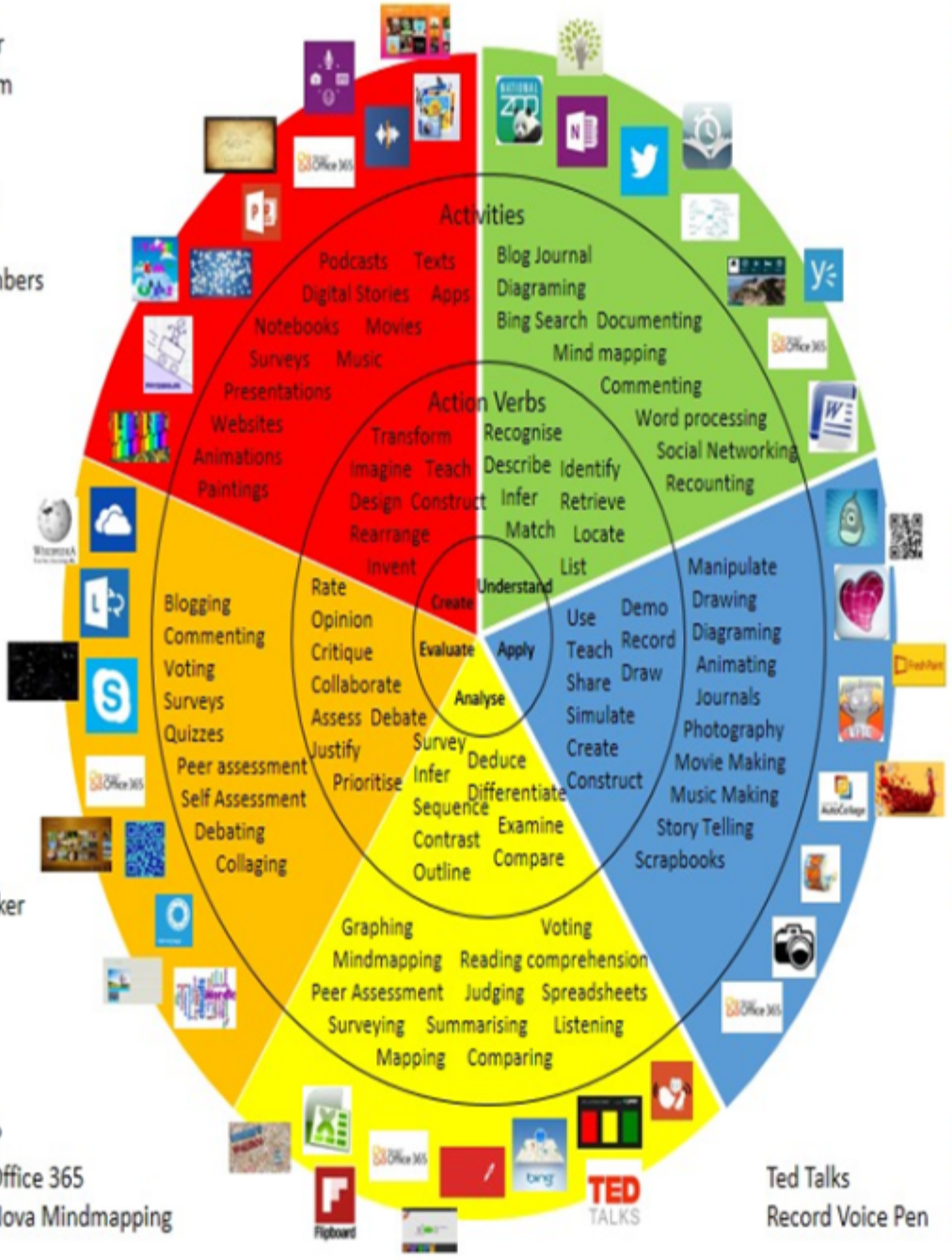
Technology Infusion and/or strategies are integrated into this unit to enhance learning listed:

Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power Point, Google Sheets, Online Ssimulations

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.

9.3.MK.1	Describe the impact of economics, economics systems and entrepreneurship on marketing.
9.3.12.BM.1	Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision-making in business.
9.3.12.BM.2	Describe laws, rules and regulations as they apply to effective business operations.
9.3.12.ED.2	Demonstrate effective oral, written and multimedia communication in multiple formats and contexts.
9.3.IT.9	Describe quality assurance practices and methods employed in producing and providing quality IT products and services.
9.3.12.AR-VIS.3	Analyze and create two and three-dimensional visual art forms using various media.
PFL.9.1.12.A.1	Differentiate among the types of taxes and employee benefits.
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.
PFL.9.1.12.A.10	Demonstrate how exemptions and deductions can reduce taxable income.

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

LA.RST.6-8.1	Cite specific textual evidence to support analysis of science and technical texts.
LA.RST.6-8.3	Follow precisely a multistep procedure when carrying out experiments, taking measurements, or performing technical tasks.
LA.WHST.6-8.8	Gather relevant information from multiple print and digital sources, using search terms effectively; assess the credibility and accuracy of each source; and quote or paraphrase the data and conclusions of others while avoiding plagiarism and following a standard format for citation.
LA.WHST.6-8.9	Draw evidence from informational texts to support analysis, reflection, and research.

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

A model can be very simple, such as writing total cost as a product of unit price and number bought, or using a geometric shape to describe a physical object like a coin. Even such simple models involve making choices. It is up to us whether to model a coin as a three-dimensional cylinder, or whether a two-dimensional disk works well enough for our purposes. Other situations—modeling a delivery route, a production schedule, or a comparison of loan amortizations—need more elaborate models that use other tools from the mathematical sciences. Real-world situations are not organized and labeled for analysis; formulating tractable models, representing such models, and analyzing them is appropriately a creative process. Like every such process, this depends on acquired expertise as well as creativity.

Modeling savings account balance, bacterial colony growth, or investment growth.

Differentiation

- Small group instruction on payroll check preparation
- Small group setting

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)

- Provide modifications as dictated in the student's IEP/504 plan
- Additional Time to prepare payroll checks
- Alternative assessment strategies (ex. Verbal as opposed to google assessment) on calculating/producing employee tax records
- Modified assessments on development of payroll registers
- Preferential seating
- Peer mentoring

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
- 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 terms associated with payroll
- Assignments submitted in native language (Port of Entry)
- Modifying assignments related to development of employee tax records and payroll checks
- Review assignment/project directions (model)
- Open book/notes options
- Tutoring by peers on producing payroll registers
- Modifying tests to reflect selected objectives

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 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

- Model concepts of preparing payroll checks and related transactions/calculations of taxes

Intervention Strategies that will be employed in this unit, possibly 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)

- Complete activities above grade level
- Advanced problem-solving related to payroll transactions and check preparation

Talented and Gifted adaptations that will possibly be employed in this unit, are as followed 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: