

ACCOUNTING SYLLABUS

2014-2015 Academic School-Year

1st Marking Period

Chapter 1: Starting a Proprietorship: Changes That Affect the Accounting Equation (9.1.(12)A.1; 9.4.12.D.(4).3-5; 9.4.12.F.(1).1-4; 9.4.12.F.19; 9.4.12.F.36)

- 1.1 The Accounting Equation
- 1.2 How Business Activities Change the Accounting Equation
- 1.3 How Transactions Change Owner's Equity in an Accounting Equation

Chapter 2: Analyzing Transactions into Debit and Credit Parts

(9.1.(12)A.1; 9.4.12.D.(4).3-5; 9.4.12.F.(1).1-4; 9.4.12.F.19; 9.4.12.F.36)

- 2.1 Using T Accounts
- 2.2 Analyzing How Transactions Affect Accounts
- 2.3 Analyzing How Transactions Affect Owner's Equity Accounts

Chapter 3: Recording Transactions in a General Ledger

(9.1.(12)A.1; 9.4.12.D.(4).3-5; 9.4.12.F.(1).1-4; 9.4.12.F.19; 9.4.12.F.36)

- 3.1 Journals, Source Documents, and Recording Entries in a Journal
- 3.2 Journalizing Buying Insurance, Buying on Account, and Paying on Account
- 3.3 Journalizing Transactions That Affect Owner's Equity and Receiving Cash on Account
- 3.4 Starting a New Journal Page

2nd Marking Period

Chapter 4: Posting from a General Journal to a General Ledger

(9.1.(12)A.1; 9.4.12.D.(4).3-5; 9.4.12.F.(1).1-4; 9.4.12.F.19; 9.4.12.F.36)

- 4.4 Preparing a Chart of Accounts
- 4.5 Posting from a General Journal to a General Ledger
- 4.6 Completed General Ledger, Proving Cash, and Making Correcting Entries

Chapter 5: Cash Control Systems (9.1.(12)A.1; 9.4.12.D.(4).3-5; 9.4.12.F.(1).1-4; 9.4.12.F.19; 9.4.12.F.36)

- 5.1 Checking Accounts
- 5.2 Bank Reconciliation
- 5.3 Dishonored Checks and Electronic Banking
- 5.4 Petty Cash

Chapter 6: Work Sheet for a Service Business (9.1.(12)A.1; 9.4.12.D.(4).3-5; 9.4.12.F.(1).1-4; 9.4.12.F.19; 9.4.12.F.36)

- 6.1 Creating a Work Sheet
- 6.2 Planning Adjusting Entries on a Work Sheet
- 6.3 Extending Financial Statement Information on a Work Sheet
- 6.4 Finding and Correcting Errors on the Work Sheet

Chapter 7: Financial Statements for a Proprietorship (9.1.(12)A.1; 9.4.12.D.(4).3-5; 9.4.12.F.(1).1-4; 9.4.12.F.19; 9.4.12.F.36)

- 7.1 Preparing an Income Statement
- 7.2 Balance Sheet Information on a Work Sheet

3rd Marking Period

Chapter 8: Recording Adjusting and Closing Entries for a Service Business

(9.1.(12)A.1; 9.4.12.D.(4).3-5; 9.4.12.F.(1).1-4; 9.4.12.F.19; 9.4.12.F.36)

- 8.1 Recording Adjusting Entries
- 8.2 Recording Closing Entries
- 8.3 Preparing a Post-Closing Trial Balance

Chapter 9: Journalizing Purchases and Cash Payments

(9.1.(12)A.1; 9.4.12.D.(4).3-5; 9.4.12.F.(1).1-4; 9.4.12.F.19; 9.4.12.F.36)

- 9.1 Journalizing Purchases Using a Purchases Journal
- 9.2 Journalizing Cash Payments Using Cash Payments Journal
- 9.3 Performing Additional Cash Payments Journal Operations
- 9.4 Journalizing Other Transactions Using a General Journal

Chapter 10: Journalizing Sales and Cash Receipts Using Special Journals

(9.1.(12)A.1; 9.4.12.D.(4).3-5; 9.4.12.F.(1).1-4; 9.4.12.F.19; 9.4.12.F.36)

- 10.1 Journalizing Sales on Account Using a Sales Journal
- 10.2 Journalizing Cash Receipts Using a Cash Receipt Journal
- 10.3 Recording Transactions Using a General Journal

4th Marking Period

Chapter 11: Posting to General and Subsidiary Ledgers

(9.1.(12)A.1; 9.4.12.D.(4).3-5; 9.4.12.F.(1).1-4; 9.4.12.F.19; 9.4.12.F.36)

- 11.1 Posting to an Accounts Payable Ledger
- 11.2 Posting to an Accounts Receivable Ledger
- 11.3 Posting from Journals to a General Ledger
- 11.4 Posting Special Journal Totals to a General Ledger
- 11.5 Correcting Errors in Subsidiary Ledger Accounts

Chapter 12: Preparing Payroll Records

(9.1.(12)A.1; 9.4.12.D.(4).3-5; 9.4.12.F.(1).1-4; 9.4.12.F.19; 9.4.12.F.36)

- 12.1 Preparing Payroll Time Cards
- 12.2 Determining Payroll Tax Withholding
- 12.3 Preparing Payroll Records
- 12.4 Preparing Payroll Checks

Course Expectations and Skills

- Students are required to have proficiency in all Accounting topics. Those who do not demonstrate proficiency will be required to seek additional help after school to close their achievement gap in order to be successful in this course.
- Students are required to take notes in Cornell Notes format and maintain those notes in a neat and organized notebook.
- Students are required to have a scientific calculator.
- Students are required to participate in both small and large group discussions and activities, as directed.
- Students are required to complete a project each marking period, including those which require the use of technology.

Resources

Text Book:

Accounting, Century 21 South-Western 8E

Supplemental Materials:

Student Edition – Working Papers Chapters 1 – 16 (Workbook)

www.swlearning.com

Grading Policy	
<i>Category</i>	<i>Percentage</i>
Homework	20%
Quizzes	10%
Tests	40%
Classwork	20%
Class Participation	10%

Black Horse Pike Regional School District Curriculum Template

ENGAGING STUDENTS • FOSTERING ACHIEVEMENT • CULTIVATING 21ST CENTURY GLOBAL SKILLS

Course Name: Accounting

Course Number:

PART I: UNIT RATIONALE

WHY ARE STUDENTS LEARNING THIS CONTENT AND THESE SKILLS?

<p>Course/Unit Title: Accounting Unit 1 Starting a Proprietorship – The Accounting Equation</p> <p>Grade Level(s): 10-12</p>	<p>Unit Summary:</p> <p>The purpose of this unit is for the students to become proficient in the accounting concept of planning, recording, analyzing and interpreting financial information. Students will be able to recognize assets, liabilities and owner's equity accounts and how business transactions can affect the accounting equation.</p>
<p>Essential Question(s):</p> <ol style="list-style-type: none"> 1. Why are financial records kept? 2. What is the accounting equation? 3. Why is it important to know and utilize the accounting equation in a proprietorship? 4. Why is accuracy vital when completing accounting records? 5. What is the accounting cycle? 6. How do withdrawals transactions change owner's equity in the accounting equation? 7. How do expense transactions affect the accounting equation? 8. How do revenue transactions affect the accounting equation? 	<p>Enduring Understanding(s):</p> <ol style="list-style-type: none"> 1. Define accounting and explain the role of accounting in making business decisions. 2. Identify the users of accounting information. 3. State the financial objective of a business. 4. Analyze business transactions so the accounting equation is always in balance. 5. Classify accounts into the different categories within the accounting equation. (Assets, Liabilities, Owner's Equity) 6. Analyze business transactions that affect and change the Owner's Equity account. 7. Utilizing the accounting equation to analyze business transactions is essential to the operations of a sole proprietorship. 8. State the rules of debit and credit.

PART II: INSTRUCTIONAL STRATEGIES AND RESOURCES

DESCRIBE THE LEARNING TARGETS.

After each target, identify the NJCCCS or Common Core Standards that are applicable

<u>Learning Target</u>	<u>NJCCCS or CCS</u>
1. Describe a proprietorship and identify accounting concepts and practices that affect the accounting equation.	1. 9.1.(12)A.1 2. 9.4.12.D.(4).3-5
2. Identify accounting concepts and practices related to starting a service business organized as a proprietorship and the changes that affect the accounting equation.	3. 9.4.12.F.(1).1-4 4. 9.4.12.F.19
3. Classify accounts as assets, liabilities, or owner's equity and demonstrate their relationships in the accounting equation.	5. 9.4.12.F.36
4. Analyze how transactions affect accounts in an accounting equation.	

Inter-Disciplinary Connections:

- Mathematics- Students will solve basic addition, subtraction, multiplication and division.
- Language Arts

Students will engage with the following text:

Gilbertson, Lehman, Ross. General Journal, Century 21 South-Western Accounting 8E, 2006.

Students will write:

- Do Now or warm up activity – Answer review questions from previous day's lesson.
- Students will use writing in completing the end of chapter activities and workbook exercises.
- Students will use writing in their note taking using Cornell Notes.

PART III: TRANSFER OF KNOWLEDGE AND SKILLS

DESCRIBE THE LEARNING EXPERIENCE.

How will students uncover content and build skills.

Activities:

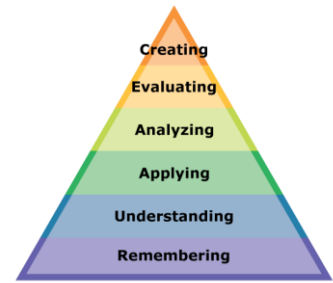
- **Teacher Guided Instruction/demonstration using practice web site**
- **Textbook Exercises**
- **Teacher Generated Assignments**
- **PowerPoint Presentations that coincide with Textbook**
- **Smart Board and Elmo Demonstration**
- **Retrieval of Information from Shared Files**

Assignments:

- **Textbook/ Student Working Papers Book – End of Chapter 1**
 - **Terms Review**
 - **Audit Your Understanding**
 - **Work Together**
 - **On Your Own**
- **The Accounting XTRAs <http://accountingextra.swlearning.com>**
 - **Summary of key points**
 - **Accounting FAQs**
 - **E-lectures**
 - **Interactive, game-like review for every lesson**
 - **Online chapter review and test prep**
 - **Web links**
 - **Crossword puzzles**
 - **Additional exercises and problems**
 - **Automated Accounting 8.0 Software**
- **Recycled Problems**
- **Extra Practice Problems**
 - **Application Problem**
 - **Mastery Problem**
 - **Challenge Problem**

PART IV: EVIDENCE OF LEARNING

IDENTIFY THE METHODS BY WHICH STUDENTS WILL DEMONSTRATE THEIR UNDERSTANDING OF CONTENT AND THEIR ABILITY TO APPLY SKILLS.
IDENTIFY BLOOM'S LEVELS.



Formative Assessments:

- Question and Answer in the Lesson
- Short Tests and Quizzes
- Homework Exercises
- Skills Assessment using Formal Assessment Criteria
- Observation of Performance
- Assignments
- Multiple-choice Answers
- Simulations, Business Games
 - Accounting Monopoly
- Conferencing/Reviews/Audit
- Think-Pair-Share

Accommodations/Modifications:

- Preferential seating near area of instruction.
- Extra time for tests and assignments.
- Provide an overview of the content at the beginning of the lesson.
- Use of visual aids, such as whiteboard, overhead, Smartboard
- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Modify assignments/tests when appropriate.
- Reinforce positive behaviors for following class rules.
- Print assignment directions from shared files if necessary.
- Introduce new vocabulary before the lesson.
- Provide help for note-taking, such as giving students a copy of overheads, an outline of the lecture, or a diagram.
- Read directions aloud/ Reread or explain the directions of the test if the student needs it.
- Underline or highlight important words in the directions or test items.
- Group questions so that similar kinds of items are together.
- Block matching questions into small groups of four or five items.
- Give test to students alone or in a small group.
- Let the student take the test in another room where there are no distractions.
- Give students work that can be completed in short periods of time.
- Reinforce positive behaviors for following class rules.
- Provide activities for students during free time.

Summative Assessments:

- Chapter Exams
- Final Exams

Accommodations/Modifications:

- Preferential seating near area of instruction.
- Extra time on test
- Use of visual aids, such as Lumens(document reader), whiteboard, Smartboard and charts
- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Re-testing if warranted by IEP

Performance Assessments:

- Accounting Games
 - Monopoly Accounting (starting a proprietorship)
- Internet Research on Accounting Careers
- Internet Research on Types of Businesses
 - Proprietorship
 - Partnership
 - Corporation
 - Limited Liability
 - S-Corporation

Accommodations/Modifications:

- Provide step-by-step instructions
- Provide a checklists of expectations for self-monitoring
- Alter requirements to make projects more manageable
- Allow students to work with partners
- Select cooperative learning groups to ensure effective work and socialization skills

PART I: UNIT RATIONALE

WHY ARE STUDENTS LEARNING THIS CONTENT AND THESE SKILLS?

Course/Unit Title: Accounting Unit 2 Analyzing Transactions into Debit and Credit Parts	Unit Summary: The purpose of this unit is to complete and explain the purpose of the various steps in the accounting cycle. Uses of a T-account will help students distinguish debit and credit rules when analyzing business transactions. Students will understand the concept of double entry accounting and how changes affect the owner's equity of a sole proprietorship.
Grade Level(s): 10-12	
Essential Question(s): 1. What are debits and credits? 2. What accounting practices are related to analyzing transactions into debit and credit parts? 3. How do transactions change a business? 4. How is the accuracy of records maintained and verified? 5. Why and how are T-Accounts used? 6. How are transactions analyzed?	Enduring Understanding(s) 1. Utilize "T" account to analyze business transactions. 2. Determine the increase and decrease side for each account. (Debit v. Credit) 3. Determine the normal balance side for each account. (Debit v. Credit) 4. Compare and contrast the different account classifications and their increase side, decrease side, and normal balance side. 5. Identify the users of the accounting information.

PART II: INSTRUCTIONAL STRATEGIES AND RESOURCES

DESCRIBE THE LEARNING TARGETS.

After each target, identify the NJCCCS or Common Core Standards that are applicable

<u>Learning Target</u>	<u>NJCCCS or CCS</u>
1. Analyze transactions into debit and credit parts.	1. 9.1.(12)A.1
2. Use a T accounts to analyze transactions showing which accounts are debited or credited for each transaction.	2. 9.4.12.D.(4).3-5 3. 9.4.12.F.(1).1-4
3. Analyze how transactions affect owner's equity accounts.	4. 9.4.12.F.19
4. Analyze how transactions affect accounts in an accounting equation.	5. 9.4.12.F.36

Inter-Disciplinary Connections:

- Mathematics- Students will solve basic addition, subtraction, multiplication and division.
- Language Arts

Students will engage with the following text:

Gilbertson, Lehman, Ross. General Journal, Century 21 South-Western Accounting 8E, 2006.

Students will write:

- Do Now or warm up activity – Answer review questions from previous day's lesson.
- Students will use writing in completing the end of chapter activities and workbook exercises.
- Students will use writing in their note taking using Cornell Notes.

PART III: TRANSFER OF KNOWLEDGE AND SKILLS

DESCRIBE THE LEARNING EXPERIENCE.

How will students uncover content and build skills.

Activities:

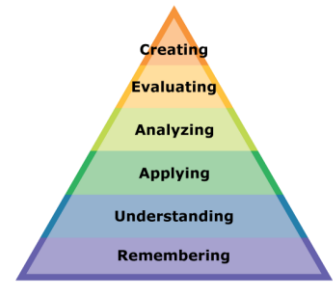
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- **Textbook Exercises**
- **Teacher Generated Assignments**
- **PowerPoint Presentations that coincide with Textbook**
- **Smart Board and Elmo Demonstration**
- **Retrieval of Information from Shared Files**

Assignments:

- **Textbook/ Student Working Papers Book – End of Chapter 2**
 - **Terms Review**
 - **Audit Your Understanding**
 - **Work Together**
 - **On Your Own**
- **The Accounting XTRAs <http://accountingextra.swlearning.com>**
 - **Summary of key points**
 - **Accounting FAQs**
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IDENTIFY THE METHODS BY WHICH STUDENTS WILL DEMONSTRATE THEIR UNDERSTANDING OF CONTENT AND THEIR ABILITY TO APPLY SKILLS.
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Formative Assessments:

- Question and Answer in the Lesson
- Short Tests and Quizzes
- Homework Exercises
- Skills Assessment using Formal Assessment Criteria
- Observation of Performance
- Assignments
- Multiple-choice Answers
- Simulations, Business Games
 - Accounting Monopoly
- Conferencing/Reviews/Audit
- Think-Pair-Share

Accommodations/Modifications:

- Preferential seating near area of instruction.
- Extra time for tests and assignments.
- Provide an overview of the content at the beginning of the lesson.
- Use of visual aids, such as whiteboard, overhead, Smartboard
- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Modify assignments/tests when appropriate.
- Reinforce positive behaviors for following class rules.
- Print assignment directions from shared files if necessary.
- Introduce new vocabulary before the lesson.
- Provide help for note-taking, such as giving students a copy of overheads, an outline of the lecture, or a diagram.
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- Provide activities for students during free time.

Summative Assessments:

- Chapter Exams
- Final Exams

Accommodations/Modifications:

- Preferential seating near area of instruction.
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- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions
- Re-testing if warranted by IEP

Performance Assessments:

- Accounting Games
 - Monopoly Accounting (starting a proprietorship)
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- Internet Research on Types of Businesses
 - Proprietorship
 - Partnership
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Accommodations/Modifications:

- Provide step-by-step instructions
- Provide a checklists of expectations for self-monitoring
- Alter requirements to make projects more manageable
- Allow students to work with partners
- Select cooperative learning groups to ensure effective work and socialization skills

PART I: UNIT RATIONALE

WHY ARE STUDENTS LEARNING THIS CONTENT AND THESE SKILLS?

Course/Unit Title: Accounting Unit 3 Recording Transactions in a General Journal	Unit Summary: This unit is designed for students to setup a business' general journal. Students will understand the accounting terminology related to journalizing transactions as well as identify the accounting concepts and practices. This unit will introduce the use and importance of source documents and why it is necessary to use them to reference on a general journal. As students record cash purchases for insurance, buying supplies on account and receiving cash on account they will notice how these transactions affect the owner's equity. Lastly, students will learn how to start a new journal page once they have exhausted all lines in an existing general journal.
Grade Level(s): 10-12	
Essential Question(s): 1. Why are source documents used in accounting? 2. What are the different types of source documents? 3. Why do we use a double-entry accounting system? 4. How do we start a new journal page? 5. How are mistakes corrected? 6. What information should be recorded?	Enduring Understanding(s) 1. Record business transaction in a journal. 2. Compare and contrast the different types of source documents. 3. Analyze transactions and record the activity in the general journal. 4. Start a new journal page and record transactions on the new page. 5. Analyze the accepted way to correct accounting errors in a general journal.

PART II: INSTRUCTIONAL STRATEGIES AND RESOURCES

DESCRIBE THE LEARNING TARGETS.

After each target, identify the NJCCCS or Common Core Standards that are applicable

<u>Learning Target</u>	<u>NJCCCS or CCS</u>
1. Define accounting terms related to journalizing transactions.	1. 9.1.(12)A.1
2. Identify accounting concepts and practices related to journalizing transactions.	2. 9.4.12.D.(4).3-5
3. Record in a general journal transactions to set up a business.	3. 9.4.12.F.(1).1-4
4. Record in a general journal transactions to buy insurance for cash and supplies on account.	4. 9.4.12.F.19
5. Record in a general journal transactions that affect owner's equity and receiving cash on account.	5. 9.4.12.F.36
6. Start a new journal page.	

Inter-Disciplinary Connections:

- Mathematics- Students will solve basic addition, subtraction, multiplication and division.
- Language Arts

Students will engage with the following text:

Gilbertson, Lehman, Ross. General Journal, Century 21 South-Western Accounting 8E, 2006.

Students will write:

- Do Now or warm up activity – Answer review questions from previous day's lesson.
- Students will use writing in completing the end of chapter activities and workbook exercises.
- Students will use writing in their note taking using Cornell Notes.

PART III: TRANSFER OF KNOWLEDGE AND SKILLS

DESCRIBE THE LEARNING EXPERIENCE.

How will students uncover content and build skills.

Activities:

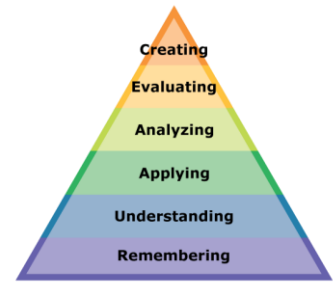
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- **Textbook Exercises**
- **Teacher Generated Assignments**
- **PowerPoint Presentations that coincide with Textbook**
- **Smart Board and Elmo Demonstration**
- **Retrieval of Information from Shared Files**

Assignments:

- **Textbook/ Student Working Papers Book – End of Chapter 3**
 - **Terms Review**
 - **Audit Your Understanding**
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Formative Assessments:

- Question and Answer in the Lesson
- Short Tests and Quizzes
- Homework Exercises
- Skills Assessment using Formal Assessment Criteria
- Observation of Performance
- Assignments
- Multiple-choice Answers
- Simulations, Business Games
 - Accounting Monopoly
- Conferencing/Reviews/Audit
- Think-Pair-Share

Accommodations/Modifications:

- Preferential seating near area of instruction.
- Extra time for tests and assignments.
- Provide an overview of the content at the beginning of the lesson.
- Use of visual aids, such as whiteboard, overhead, Smartboard
- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Modify assignments/tests when appropriate.
- Reinforce positive behaviors for following class rules.
- Print assignment directions from shared files if necessary.
- Introduce new vocabulary before the lesson.
- Provide help for note-taking, such as giving students a copy of overheads, an outline of the lecture, or a diagram.
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Summative Assessments:

- Chapter Exams
- Final Exams

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Performance Assessments:

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 - Monopoly Accounting (starting a proprietorship)
- Internet Research on Accounting Careers
- Internet Research on Types of Businesses
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Accommodations/Modifications:

- Provide step-by-step instructions
- Provide a checklists of expectations for self-monitoring
- Alter requirements to make projects more manageable
- Allow students to work with partners
- Select cooperative learning groups to ensure effective work and socialization skills

PART I: UNIT RATIONALE

WHY ARE STUDENTS LEARNING THIS CONTENT AND THESE SKILLS?

Course/Unit Title: Accounting Unit 4 Posting from a General Journal to a General Ledger	Unit Summary: This unit is designed for students to prepare a chart of accounts for a service business organized as a proprietorship. Students will understand the accounting terminology related to posting from a general journal to a general ledger. In addition, students will identify accounting concepts and practices, post amounts, prove cash, analyze and journalize correcting entries from a general journal to a general ledger.
Grade Level(s): 10-12	
Essential Question(s): 1. Why do we prepare a chart of accounts? 2. How does a chart of accounts help accountants? Business owners? 3. Why is posting important? 4. Why is cash proved? 5. What is the purpose of a correcting entry? 6. How can the accuracy of the work be checked?	Enduring Understanding(s): 1. Prepare a chart of accounts using account numbers and classifications. 2. Post entries from a General Journal to a General Ledger. 3. Complete a General Ledger. 4. Prove cash using the Cash account. 5. Compare and contrast journal enters and correcting entries. 6. Describe a ledger and ledger account.

PART II: INSTRUCTIONAL STRATEGIES AND RESOURCES

DESCRIBE THE LEARNING TARGETS.

After each target, identify the NJCCCS or Common Core Standards that are applicable

<u>Learning Target</u>	<u>NJCCCS or CCS</u>
1. Define accounting terms related to posting from a general journal to a general ledger.	1. 9.1.(12)A.1
2. Identify accounting concepts and practices related to posting from a general journal to a general ledger.	2. 9.4.12.D.(4).3-5
3. Prepare a chart of accounts for a service business organized as a proprietorship.	3. 9.4.12.F.(1).1-4
4. Post amounts from a general journal to a general ledger.	4. 9.4.12.F.19
5. Prove cash.	5. 9.4.12.F.36
6. Analyze and journalize correcting entries.	

Inter-Disciplinary Connections:

- Mathematics
- Language Arts

Students will engage with the following text:

Gilbertson, Lehman, Ross. General Journal, Century 21 South-Western Accounting 8E, 2006.

Students will write:

- Do Now or warm up activity – Answer review questions from previous day’s lesson.
- Students will use writing in completing the end of chapter activities and workbook exercises.
- Students will use writing in their note taking using Cornell Notes.

PART III: TRANSFER OF KNOWLEDGE AND SKILLS

DESCRIBE THE LEARNING EXPERIENCE.

How will students uncover content and build skills.

Activities:

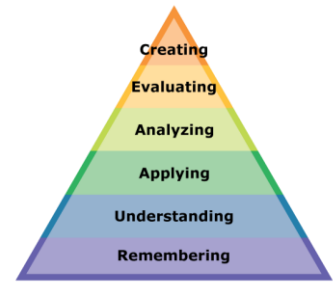
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- **Textbook Exercises**
- **Teacher Generated Assignments**
- **PowerPoint Presentations that coincide with Textbook**
- **Smart Board and Elmo Demonstration**
- **Retrieval of Information from Shared Files**

Assignments:

- **Textbook/ Student Working Papers Book – End of Chapter 4**
 - **Terms Review**
 - **Audit Your Understanding**
 - **Work Together**
 - **On Your Own**
- **The Accounting XTRAs <http://accountingextra.swlearning.com>**
 - **Summary of key points**
 - **Accounting FAQs**
 - **E-lectures**
 - **Interactive, game-like review for every lesson**
 - **Online chapter review and test prep**
 - **Web links**
 - **Crossword puzzles**
 - **Additional exercises and problems**
 - **Automated Accounting 8.0 Software**
- **Recycled Problems**
- **Extra Practice Problems**
 - **Application Problem**
 - **Mastery Problem**
 - **Challenge Problem**

PART IV: EVIDENCE OF LEARNING

**IDENTIFY THE METHODS BY WHICH STUDENTS WILL DEMONSTRATE THEIR UNDERSTANDING OF CONTENT AND THEIR ABILITY TO APPLY SKILLS.
IDENTIFY BLOOM'S LEVELS.**



Formative Assessments:

- Question and Answer in the Lesson
- Short Tests and Quizzes
- Homework Exercises
- Skills Assessment using Formal Assessment Criteria
- Observation of Performance
- Assignments
- Multiple-choice Answers
- Simulations, Business Games
 - Accounting Monopoly
- Conferencing/Reviews/Audit
- Think-Pair-Share

Accommodations/Modifications:

- Preferential seating near area of instruction.
- Extra time for tests and assignments.
- Provide an overview of the content at the beginning of the lesson.
- Use of visual aids, such as whiteboard, overhead, Smartboard
- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Modify assignments/tests when appropriate.
- Reinforce positive behaviors for following class rules.
- Print assignment directions from shared files if necessary.
- Introduce new vocabulary before the lesson.
- Provide help for note-taking, such as giving students a copy of overheads, an outline of the lecture, or a diagram.
- Read directions aloud/ Reread or explain the directions of the test if the student needs it.
- Underline or highlight important words in the directions or test items.
- Group questions so that similar kinds of items are together.
- Block matching questions into small groups of four or five items.
- Give test to students alone or in a small group.
- Let the student take the test in another room where there are no distractions.
- Give students work that can be completed in short periods of time.
- Reinforce positive behaviors for following class rules.
- Provide activities for students during free time.

Summative Assessments:

- Chapter Exams
- Final Exams

Accommodations/Modifications:

- -Preferential seating near area of instruction.
- -Extra time on test
- -Use of visual aids, such as Lumens(document reader), whiteboard, Smartboard and charts
- -Complete sample problems or tasks to show students what they are to do.
- -Repeat and clarify directions.
- Re-testing if warranted by IEP

Performance Assessments:

- Accounting Games
 - Monopoly Accounting (starting a proprietorship)
- Internet Research on Accounting Careers
- Internet Research on Types of Businesses
 - Proprietorship
 - Partnership
 - Corporation
 - Limited Liability
 - S-Corporation

Accommodations/Modifications:

- Provide step-by-step instructions
- Provide a checklists of expectations for self-monitoring
- Alter requirements to make projects more manageable
- Allow students to work with partners
- Select cooperative learning groups to ensure effective work and socialization skills

PART I: UNIT RATIONALE

WHY ARE STUDENTS LEARNING THIS CONTENT AND THESE SKILLS?

Course/Unit Title: Course/Unit Title: Accounting Unit 5 Cash Control Systems for a Sole Proprietorship	Unit Summary: The unit is designed for students to become proficient in writing checks, preparing a deposit slip and preparing a check stub for deposits, checks and service charges. Recognize the three check endorsements on the back of a check. Complete journal entries in a general journal on checks that have been voided, back service charges, dishonored checks, electronic funds transfers, debit card transactions, and establishing/replenishing a petty cash fund. They will also prepare a bank reconciliation report and understand why businesses use electronic banking and use a petty cash fund.
Grade Level(s): 10-12	
Essential Question(s): 1. What is a check? 2. Why do bank records and personal records of the same account differ? 3. How are small daily cash payments made? 4. Why do businesses establish a petty cash fund? 5. What are EFT's and how are they recorded? 6. What is the purpose of bank reconciliation?	Enduring Understanding(s): 1. Prepare various checks for a business. 2. Compare and contrast the different types of endorsements. 3. Prepare bank reconciliation. 4. Describe the operation of a petty cash fund. 5. Prepare the necessary entries and follow the steps to establish a petty cash fund. 6. Prepare proper journal entries to record various electronic fund transfers (EFT).

PART II: INSTRUCTIONAL STRATEGIES AND RESOURCES

DESCRIBE THE LEARNING TARGETS.

After each target, identify the NJCCCS or Common Core Standards that are applicable

<u>Learning Target</u>	<u>NJCCCS or CCS</u>
1. Define and identify accounting terms related to using a checking account.	1. 9.1.(12)A.1
2. Prepare business papers related to using a checking account.	2. 9.4.12.D.(4).3-5
3. Reconcile a bank statement.	3. 9.4.12.F.(1).1-4
4. Journalize dishonored checks and electronic banking transactions.	4. 9.4.12.F.19
5. Define accounting terms related to using a petty cash fund.	5. 9.4.12.F.36
6. Establish and replenish a petty cash fund.	

Inter-Disciplinary Connections:

- Mathematics- Students will solve basic addition, subtraction, multiplication and division.
- Language Arts

Students will engage with the following text:

Gilbertson, Lehman, Ross. General Journal, Century 21 South-Western Accounting 8E, 2006.

Students will write:

- Do Now or warm up activity – Answer review questions from previous day's lesson.
- Students will use writing in completing the end of chapter activities and workbook exercises.
- Students will use writing in their note taking using Cornell Notes.

PART III: TRANSFER OF KNOWLEDGE AND SKILLS

DESCRIBE THE LEARNING EXPERIENCE.

How will students uncover content and build skills.

Activities:

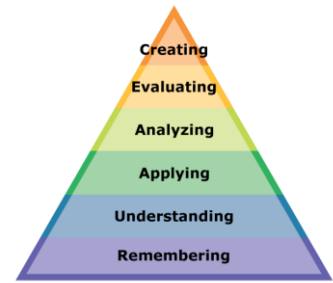
- **Teacher Guided Instruction/demonstration using practice web site**
- **Textbook Exercises**
- **Teacher Generated Assignments**
- **PowerPoint Presentations that coincide with Textbook**
- **Smart Board and Elmo Demonstration**
- **Retrieval of Information from Shared Files**

Assignments:

- **Textbook/ Student Working Papers Book – End of Chapter 5**
 - **Terms Review**
 - **Audit Your Understanding**
 - **Work Together**
 - **On Your Own**
- **The Accounting XTRAs <http://accountingextra.swlearning.com>**
 - **Summary of key points**
 - **Accounting FAQs**
 - **E-lectures**
 - **Interactive, game-like review for every lesson**
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 - **Additional exercises and problems**
 - **Automated Accounting 8.0 Software**
- **Recycled Problems**
- **Extra Practice Problems**
 - **Application Problem**
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PART IV: EVIDENCE OF LEARNING

**IDENTIFY THE METHODS BY WHICH STUDENTS WILL DEMONSTRATE THEIR UNDERSTANDING OF CONTENT AND THEIR ABILITY TO APPLY SKILLS.
IDENTIFY BLOOM'S LEVELS.**



Formative Assessments:

- Question and Answer in the Lesson
- Short Tests and Quizzes
- Homework Exercises
- Skills Assessment using Formal Assessment Criteria
- Observation of Performance
- Assignments
- Multiple-choice Answers
- Simulations, Business Games
 - Accounting Monopoly
- Conferencing/Reviews/Audit
- Think-Pair-Share

Accommodations/Modifications:

- Preferential seating near area of instruction.
- Extra time for tests and assignments.
- Provide an overview of the content at the beginning of the lesson.
- Use of visual aids, such as whiteboard, overhead, Smartboard
- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Modify assignments/tests when appropriate.
- Reinforce positive behaviors for following class rules.
- Print assignment directions from shared files if necessary.
- Introduce new vocabulary before the lesson.
- Provide help for note-taking, such as giving students a copy of overheads, an outline of the lecture, or a diagram.
- Read directions aloud/ Reread or explain the directions of the test if the student needs it.
- Underline or highlight important words in the directions or test items.
- Group questions so that similar kinds of items are together.
- Block matching questions into small groups of four or five items.
- Give test to students alone or in a small group.
- Let the student take the test in another room where there are no distractions.
- Give students work that can be completed in short periods of time.
- Reinforce positive behaviors for following class rules.
- Provide activities for students during free time.

Summative Assessments:

- Chapter Exams
- Final Exams

Accommodations/Modifications:

- -Preferential seating near area of instruction.
- -Extra time on test
- -Use of visual aids, such as Lumens(document reader), whiteboard, Smartboard and charts
- -Complete sample problems or tasks to show students what they are to do.
- -Repeat and clarify directions.
- Re-testing if warranted by IEP

Performance Assessments:

- Accounting Games
 - Monopoly Accounting (starting a proprietorship)
- Internet Research on Accounting Careers
- Internet Research on Types of Businesses
 - Proprietorship
 - Partnership
 - Corporation
 - Limited Liability
 - S-Corporation

Accommodations/Modifications:

- Provide step-by-step instructions
- Provide a checklists of expectations for self-monitoring
- Alter requirements to make projects more manageable
- Allow students to work with partners
- Select cooperative learning groups to ensure effective work and socialization skills

PART I: UNIT RATIONALE

WHY ARE STUDENTS LEARNING THIS CONTENT AND THESE SKILLS?

Course/Unit Title: Accounting Unit 6 Worksheet for a Service Business	Unit Summary: This unit introduces a work sheet for a sole proprietorship. They will learn and determine fiscal periods. Students will prepare a work sheet from general ledger accounts to prepare a trial balance and calculate adjustments. They will know how to extend information to the Income Statement or Balance Sheet, how to calculate net income or loss, how to rule a work sheet and how to find and correct errors on work sheet.
Grade Level(s): 10-12	
Essential Question(s): 1. How does a business change? 2. Why does supplies and insurance have adjustments? 3. Who uses a worksheet in a business? 4. How are errors in a worksheet found and corrected? 5. Why do businesses use fiscal periods?	Enduring Understanding(s): 1. Prepare a work sheet 2. Prepare the trial balance on a work sheet. 3. Compare and contrast a fiscal year and a calendar year. 4. Calculate and prepare adjustments on a work sheet 5. Extend updated balances to either the Income Statement or Balance Sheet. 6. Determine the amount of net income or net loss. 7. Locate errors on a work sheet. 8. Correct errors located on a work sheet.

PART II: INSTRUCTIONAL STRATEGIES AND RESOURCES

DESCRIBE THE LEARNING TARGETS.

After each target, identify the NJCCCS or Common Core Standards that are applicable

<u>Learning Target</u>	<u>NJCCCS or CCS</u>
1. Define and identify accounting terms related to a work sheet for a service business organized as a proprietorship.	1. 9.1.(12)A.1
2. Prepare a heading and a trial balance on a work sheet.	2. 9.4.12.D.(4).3-5
3. Plan adjustments for supplies and prepaid insurance.	3. 9.4.12.F.(1).1-4
4. Complete a work sheet for a service business organized as a proprietorship.	4. 9.4.12.F.19
5. Identify procedures for finding and correcting errors in accounting records.	5. 9.4.12.F.36

Inter-Disciplinary Connections:

- Mathematics- Students will solve basic addition, subtraction, multiplication and division.
- Language Arts

Students will engage with the following text:

Gilbertson, Lehman, Ross. General Journal, Century 21 South-Western Accounting 8E, 2006.

Students will write:

- Do Now or warm up activity – Answer review questions from previous day's lesson.
- Students will use writing in completing the end of chapter activities and workbook exercises.
- Students will use writing in their note taking using Cornell Notes.

PART III: TRANSFER OF KNOWLEDGE AND SKILLS

DESCRIBE THE LEARNING EXPERIENCE.

How will students uncover content and build skills.

Activities:

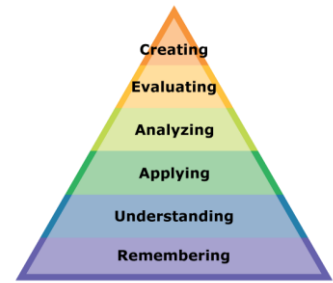
- **Teacher Guided Instruction/demonstration using practice web site**
- **Textbook Exercises**
- **Teacher Generated Assignments**
- **PowerPoint Presentations that coincide with Textbook**
- **Smart Board and Elmo Demonstration**
- **Retrieval of Information from Shared Files**

Assignments:

- **Textbook/ Student Working Papers Book – End of Chapter 6**
 - **Terms Review**
 - **Audit Your Understanding**
 - **Work Together**
 - **On Your Own**
- **The Accounting XTRAs <http://accountingextra.swlearning.com>**
 - **Summary of key points**
 - **Accounting FAQs**
 - **E-lectures**
 - **Interactive, game-like review for every lesson**
 - **Online chapter review and test prep**
 - **Web links**
 - **Crossword puzzles**
 - **Additional exercises and problems**
 - **Automated Accounting 8.0 Software**
- **Recycled Problems**
- **Extra Practice Problems**
 - **Application Problem**
 - **Mastery Problem**
 - **Challenge Problem**

PART IV: EVIDENCE OF LEARNING

IDENTIFY THE METHODS BY WHICH STUDENTS WILL DEMONSTRATE THEIR UNDERSTANDING OF CONTENT AND THEIR ABILITY TO APPLY SKILLS.
IDENTIFY BLOOM'S LEVELS.



Formative Assessments:

- Question and Answer in the Lesson
- Short Tests and Quizzes
- Homework Exercises
- Skills Assessment using Formal Assessment Criteria
- Observation of Performance
- Assignments
- Multiple-choice Answers
- Simulations, Business Games
 - Accounting Monopoly
- Conferencing/Reviews/Audit
- Think-Pair-Share

Accommodations/Modifications:

- Preferential seating near area of instruction.
- Extra time for tests and assignments.
- Provide an overview of the content at the beginning of the lesson.
- Use of visual aids, such as whiteboard, overhead, Smartboard
- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Modify assignments/tests when appropriate.
- Reinforce positive behaviors for following class rules.
- Print assignment directions from shared files if necessary.
- Introduce new vocabulary before the lesson.
- Provide help for note-taking, such as giving students a copy of overheads, an outline of the lecture, or a diagram.
- Read directions aloud/ Reread or explain the directions of the test if the student needs it.
- Underline or highlight important words in the directions or test items.
- Group questions so that similar kinds of items are together.
- Block matching questions into small groups of four or five items.
- Give test to students alone or in a small group.
- Let the student take the test in another room where there are no distractions.
- Give students work that can be completed in short periods of time.
- Reinforce positive behaviors for following class rules.
- Provide activities for students during free time.

Summative Assessments:

- Chapter Exams
- Final Exams

Accommodations/Modifications:

- -Preferential seating near area of instruction.
- -Extra time on test
- -Use of visual aids, such as Lumens(document reader), whiteboard, Smartboard and charts
- -Complete sample problems or tasks to show students what they are to do.
- -Repeat and clarify directions.
- Re-testing if warranted by IEP

Performance Assessments:

- Accounting Games
 - Monopoly Accounting (starting a proprietorship)
- Internet Research on Accounting Careers
- Internet Research on Types of Businesses
 - Proprietorship
 - Partnership
 - Corporation
 - Limited Liability
 - S-Corporation

Accommodations/Modifications:

- Provide step-by-step instructions
- Provide a checklists of expectations for self-monitoring
- Alter requirements to make projects more manageable
- Allow students to work with partners
- Select cooperative learning groups to ensure effective work and socialization skills

PART I: UNIT RATIONALE

WHY ARE STUDENTS LEARNING THIS CONTENT AND THESE SKILLS?

Course/Unit Title: Accounting Unit 7 Financial Statements for a Proprietorship	Unit Summary: This unit is designed for students to prepare financial statements for a service business organized as a proprietorship. Students will understand the accounting terminology related to financial statements. In addition, students will identify accounting concepts and practices related to the preparation for financial statements, prepare and analyze an income statement using component percentages, and prepare a balance sheet for a service business organized as a proprietorship.
Grade Level(s): 10-12	
Essential Question(s): 1. How does a company calculate a profit or loss? 2. Who can benefit from looking at financial records? 3. Why are component percentages used to analyze financial statements? 4. What is the purpose of the balance sheet? 5. What is the purpose of an income statement?	Enduring Understanding(s): 1. Prepare an Income Statement. 2. Prepare a Balance Sheet. 3. Compute component percentages. Compare and contrast the Income Statement and Balance Sheet. 4. Determine if the business needs to alter spending habits based on the information computed. 5. Prepare a financial statement from a complete worksheet.

PART II: INSTRUCTIONAL STRATEGIES AND RESOURCES

DESCRIBE THE LEARNING TARGETS.

After each target, identify the NJCCCS or Common Core Standards that are applicable

<u>Learning Target</u>	<u>NJCCCS or CCS</u>
1. Define accounting terms related to financial statements for a service business organized as a proprietorship.	1. 9.1.(12)A.1 2. 9.4.12.D.(4).3-5
2. Identify accounting concepts and practices related to preparation of financial statements for a service business organized as a proprietorship.	3. 9.4.12.F.(1).1-4 4. 9.4.12.F.19
3. Prepare an income statement for a service business organized as a proprietorship and analyze an income statement using component percentages.	5. 9.4.12.F.36
4. Prepare a balance sheet for a service business organized as a proprietorship.	

Inter-Disciplinary Connections:

- Mathematics- Students will solve basic addition, subtraction, multiplication and division.
- Language Arts

Students will engage with the following text:

Gilbertson, Lehman, Ross. General Journal, Century 21 South-Western Accounting 8E, 2006.

Students will write:

- Do Now or warm up activity – Answer review questions from previous day’s lesson.
- Students will use writing in completing the end of chapter activities and workbook exercises.
- Students will use writing in their note taking using Cornell Notes.

PART III: TRANSFER OF KNOWLEDGE AND SKILLS

DESCRIBE THE LEARNING EXPERIENCE.

How will students uncover content and build skills.

Activities:

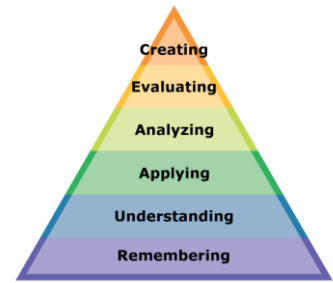
- **Teacher Guided Instruction/demonstration using practice web site**
- **Textbook Exercises**
- **Teacher Generated Assignments**
- **PowerPoint Presentations that coincide with Textbook**
- **Smart Board and Elmo Demonstration**
- **Retrieval of Information from Shared Files**

Assignments:

- **Textbook/ Student Working Papers Book – End of Chapter 7**
 - **Terms Review**
 - **Audit Your Understanding**
 - **Work Together**
 - **On Your Own**
- **The Accounting XTRAs <http://accountingextra.swlearning.com>**
 - **Summary of key points**
 - **Accounting FAQs**
 - **E-lectures**
 - **Interactive, game-like review for every lesson**
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 - **Web links**
 - **Crossword puzzles**
 - **Additional exercises and problems**
 - **Automated Accounting 8.0 Software**
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PART IV: EVIDENCE OF LEARNING

IDENTIFY THE METHODS BY WHICH STUDENTS WILL DEMONSTRATE THEIR UNDERSTANDING OF CONTENT AND THEIR ABILITY TO APPLY SKILLS.
IDENTIFY BLOOM'S LEVELS.



Formative Assessments:

- Question and Answer in the Lesson
- Short Tests and Quizzes
- Homework Exercises
- Skills Assessment using Formal Assessment Criteria
- Observation of Performance
- Assignments
- Multiple-choice Answers
- Simulations, Business Games
 - Accounting Monopoly
- Conferencing/Reviews/Audit
- Think-Pair-Share

Accommodations/Modifications:

- Preferential seating near area of instruction.
- Extra time for tests and assignments.
- Provide an overview of the content at the beginning of the lesson.
- Use of visual aids, such as whiteboard, overhead, Smartboard
- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Modify assignments/tests when appropriate.
- Reinforce positive behaviors for following class rules.
- Print assignment directions from shared files if necessary.
- Introduce new vocabulary before the lesson.
- Provide help for note-taking, such as giving students a copy of overheads, an outline of the lecture, or a diagram.
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- Reinforce positive behaviors for following class rules.
- Provide activities for students during free time.

Summative Assessments:

- Chapter Exams
- Final Exams

Accommodations/Modifications:

- -Preferential seating near area of instruction.
- -Extra time on test
- -Use of visual aids, such as Lumens(document reader), whiteboard, Smartboard and charts
- -Complete sample problems or tasks to show students what they are to do.
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- Re-testing if warranted by IEP

Performance Assessments:

- Accounting Games
 - Monopoly Accounting (starting a proprietorship)
- Internet Research on Accounting Careers
- Internet Research on Types of Businesses
 - Proprietorship
 - Partnership
 - Corporation
 - Limited Liability
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Accommodations/Modifications:

- Provide step-by-step instructions
- Provide a checklists of expectations for self-monitoring
- Alter requirements to make projects more manageable
- Allow students to work with partners
- Select cooperative learning groups to ensure effective work and socialization skills

PART I: UNIT RATIONALE

WHY ARE STUDENTS LEARNING THIS CONTENT AND THESE SKILLS?

Course/Unit Title: Accounting Unit 8 Recording Adjusting and Closing Entries for a Service Business	Unit Summary: This unit is designed for students to relate accounting terminology and apply adjusting and closing entries for a service business as a proprietorship. In addition, students will identify accounting concepts and practices related adjusting entries, record closing entries and prepare a post-closing trial balance for a service business organized as a proprietorship.
Grade Level(s): 10-12	
Essential Question(s): 1. Why are adjustments needed? 2. Why are temporary capital accounts closed at the end of a fiscal period? 3. What is the purpose of the Income Summary account? 4. Why do we prepare a post-closing trial balance?	Enduring Understanding(s): 1. Compare and contrast adjusting and closing entries. 2. Complete the ending steps of the accounting cycle. 3. Explain the purpose of adjusting entries. 4. Prepare adjusting entries. 5. Prepare closing entries. 6. Prepare post-closing trial balance. 7. Define permanent and temporary accounts. 8. Complete the accounting cycle for a sole proprietorship.

PART II: INSTRUCTIONAL STRATEGIES AND RESOURCES

DESCRIBE THE LEARNING TARGETS.

After each target, identify the NJCCCS or Common Core Standards that are applicable

<u>Learning Target</u>	<u>NJCCCS or CCS</u>
1. Define accounting terms related to adjusting and closing entries for a service business organized as a proprietorship.	1. 9.1.(12)A.1
2. Identify accounting concepts and practices related to adjusting and closing entries for a service business organized as a proprietorship.	2. 9.4.12.D.(4).3-5 3. 9.4.12.F.(1).1-4
3. Record adjusting entries for a service business organized as a proprietorship.	4. 9.4.12.F.19
4. Record closing entries for a service business organized as a proprietorship.	5. 9.4.12.F.36
5. Prepare a post-closing trial balance for a service business organized as a proprietorship.	

Inter-Disciplinary Connections:

- Mathematics- Students will solve basic addition, subtraction, multiplication and division.
- Language Arts

Students will engage with the following text:

Gilbertson, Lehman, Ross. General Journal, Century 21 South-Western Accounting 8E, 2006.

Students will write:

- Do Now or warm up activity – Answer review questions from previous day's lesson.
- Students will use writing in completing the end of chapter activities and workbook exercises.
- Students will use writing in their note taking using Cornell Notes.

PART III: TRANSFER OF KNOWLEDGE AND SKILLS

DESCRIBE THE LEARNING EXPERIENCE.

How will students uncover content and build skills.

Activities:

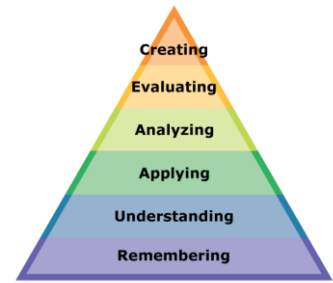
- **Teacher Guided Instruction/demonstration using practice web site**
- **Textbook Exercises**
- **Teacher Generated Assignments**
- **PowerPoint Presentations that coincide with Textbook**
- **Smart Board and Elmo Demonstration**
- **Retrieval of Information from Shared Files**

Assignments:

- **Textbook/ Student Working Papers Book – End of Chapter 8**
 - **Terms Review**
 - **Audit Your Understanding**
 - **Work Together**
 - **On Your Own**
- **The Accounting XTRAs <http://accountingextra.swlearning.com>**
 - **Summary of key points**
 - **Accounting FAQs**
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PART IV: EVIDENCE OF LEARNING

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IDENTIFY BLOOM'S LEVELS.



Formative Assessments:

- Question and Answer in the Lesson
- Short Tests and Quizzes
- Homework Exercises
- Skills Assessment using Formal Assessment Criteria
- Observation of Performance
- Assignments
- Multiple-choice Answers
- Simulations, Business Games
 - Accounting Monopoly
- Conferencing/Reviews/Audit
- Think-Pair-Share

Accommodations/Modifications:

- Preferential seating near area of instruction.
- Extra time for tests and assignments.
- Provide an overview of the content at the beginning of the lesson.
- Use of visual aids, such as whiteboard, overhead, Smartboard
- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Modify assignments/tests when appropriate.
- Reinforce positive behaviors for following class rules.
- Print assignment directions from shared files if necessary.
- Introduce new vocabulary before the lesson.
- Provide help for note-taking, such as giving students a copy of overheads, an outline of the lecture, or a diagram.
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- Provide activities for students during free time.

Summative Assessments:

- Chapter Exams
- Final Exams

Accommodations/Modifications:

- -Preferential seating near area of instruction.
- -Extra time on test
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Performance Assessments:

- Accounting Games
 - Monopoly Accounting (starting a proprietorship)
- Internet Research on Accounting Careers
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 - Proprietorship
 - Partnership
 - Corporation
 - Limited Liability
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Accommodations/Modifications:

- Provide step-by-step instructions
- Provide a checklists of expectations for self-monitoring
- Alter requirements to make projects more manageable
- Allow students to work with partners
- Select cooperative learning groups to ensure effective work and socialization skills

PART I: UNIT RATIONALE

WHY ARE STUDENTS LEARNING THIS CONTENT AND THESE SKILLS?

Course/Unit Title: Accounting Unit 9 Journalizing Purchases and Cash Payments	Unit Summary: This unit introduces the students to the merchandising business. It presents the daily transactions of a merchandising business. They will determine what type of transactions should be recorded in a purchase journal or cash payments journal and then create a purchase journal or cash payments journal with totals and ruled. They will create a petty cash report and determine if cash is short, over or equal. Journalize entries in a general journal for buying supplies on account and purchase returns and allowances.
Grade Level(s): 10-12	
Essential Question(s): 1. What is the purpose of the Purchases journal? 2. What is the purpose of the Cash Payments journal? What is it used? 3. Why is a Petty Cash Report prepared? 4. What is merchandise? 5. Why go into business with a partner?	Enduring Understanding(s): 1. Analyze and prepare entries in the Purchases Journal. 2. Analyze and prepare entries in the Cash Payments Journal. 3. Prepare a petty cash report. 4. Prepare the necessary entry to report the shortage or overage in cash. 5. Evaluate the need for special journals.

PART II: INSTRUCTIONAL STRATEGIES AND RESOURCES

DESCRIBE THE LEARNING TARGETS.

After each target, identify the NJCCCS or Common Core Standards that are applicable

<u>Learning Target</u>	<u>NJCCCS or CCS</u>
1. Define accounting terms related to purchases and cash payments for a merchandising business.	1. 9.1.(12)A.1
2. Identify accounting concepts and practices related to purchases and cash payments for a merchandising business.	2. 9.4.12.D.(4).3-5
3. Journalize purchases of merchandise using a purchases journal.	3. 9.4.12.F.(1).1-4
4. Journalize cash payments and cash discounts using a cash payments journal.	4. 9.4.12.F.19
5. Prepare a petty cash report and journalize the reimbursement of the petty cash fund.	5. 9.4.12.F.36
6. Total, prove, and rule a cash payments journal and start a new cash payments journal page.	
7. Journalize purchases returns and allowances and other transactions using a general journal.	

Inter-Disciplinary Connections:

- Mathematics- Students will solve basic addition, subtraction, multiplication and division.
- Language Arts

Students will engage with the following text:

Gilbertson, Lehman, Ross. General Journal, Century 21 South-Western Accounting 8E, 2006.

Students will write:

- Do Now or warm up activity – Answer review questions from previous day’s lesson.
- Students will use writing in completing the end of chapter activities and workbook exercises.
- Students will use writing in their note taking using Cornell Notes.

PART III: TRANSFER OF KNOWLEDGE AND SKILLS

DESCRIBE THE LEARNING EXPERIENCE.

How will students uncover content and build skills.

Activities:

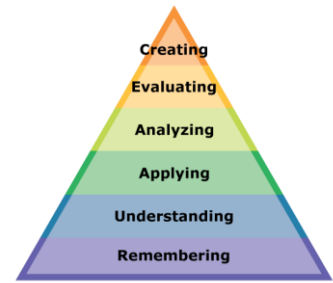
- **Teacher Guided Instruction/demonstration using practice web site**
- **Textbook Exercises**
- **Teacher Generated Assignments**
- **PowerPoint Presentations that coincide with Textbook**
- **Smart Board and Elmo Demonstration**
- **Retrieval of Information from Shared Files**

Assignments:

- **Textbook/ Student Working Papers Book – End of Chapter 9**
 - **Terms Review**
 - **Audit Your Understanding**
 - **Work Together**
 - **On Your Own**
- **The Accounting XTRAs <http://accountingextra.swlearning.com>**
 - **Summary of key points**
 - **Accounting FAQs**
 - **E-lectures**
 - **Interactive, game-like review for every lesson**
 - **Online chapter review and test prep**
 - **Web links**
 - **Crossword puzzles**
 - **Additional exercises and problems**
 - **Automated Accounting 8.0 Software**
- **Recycled Problems**
- **Extra Practice Problems**
 - **Application Problem**
 - **Mastery Problem**
 - **Challenge Problem**

PART IV: EVIDENCE OF LEARNING

IDENTIFY THE METHODS BY WHICH STUDENTS WILL DEMONSTRATE THEIR UNDERSTANDING OF CONTENT AND THEIR ABILITY TO APPLY SKILLS.
IDENTIFY BLOOM'S LEVELS.



Formative Assessments:

- Question and Answer in the Lesson
- Short Tests and Quizzes
- Homework Exercises
- Skills Assessment using Formal Assessment Criteria
- Observation of Performance
- Assignments
- Multiple-choice Answers
- Simulations, Business Games
 - Accounting Monopoly
- Conferencing/Reviews/Audit
- Think-Pair-Share

Accommodations/Modifications:

- Preferential seating near area of instruction.
- Extra time for tests and assignments.
- Provide an overview of the content at the beginning of the lesson.
- Use of visual aids, such as whiteboard, overhead, Smartboard
- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Modify assignments/tests when appropriate.
- Reinforce positive behaviors for following class rules.
- Print assignment directions from shared files if necessary.
- Introduce new vocabulary before the lesson.
- Provide help for note-taking, such as giving students a copy of overheads, an outline of the lecture, or a diagram.
- Read directions aloud/ Reread or explain the directions of the test if the student needs it.
- Underline or highlight important words in the directions or test items.
- Group questions so that similar kinds of items are together.
- Block matching questions into small groups of four or five items.
- Give test to students alone or in a small group.
- Let the student take the test in another room where there are no distractions.
- Give students work that can be completed in short periods of time.
- Reinforce positive behaviors for following class rules.
- Provide activities for students during free time.

Summative Assessments:

- Chapter Exams
- Final Exams

Accommodations/Modifications:

- -Preferential seating near area of instruction.
- -Extra time on test
- -Use of visual aids, such as Lumens(document reader), whiteboard, Smartboard and charts
- -Complete sample problems or tasks to show students what they are to do.
- -Repeat and clarify directions.
- Re-testing if warranted by IEP

Performance Assessments:

- Accounting Games
 - Monopoly Accounting (starting a proprietorship)
- Internet Research on Accounting Careers
- Internet Research on Types of Businesses
 - Proprietorship
 - Partnership
 - Corporation
 - Limited Liability
 - S-Corporation

Accommodations/Modifications:

- Provide step-by-step instructions
- Provide a checklists of expectations for self-monitoring
- Alter requirements to make projects more manageable
- Allow students to work with partners
- Select cooperative learning groups to ensure effective work and socialization skills

PART I: UNIT RATIONALE

WHY ARE STUDENTS LEARNING THIS CONTENT AND THESE SKILLS?

Course/Unit Title: Accounting Unit 10 Journalizing Sales and Cash Receipts Using Special Journals	Unit Summary: This unit is designed so students can determine if transactions should be placed in the Sales Journal and Cash Receipts Journal. They will be able to look at a sales invoice and create a Sales Journal and explain why some customers are exempt from paying taxes. Students will answer the question on why businesses use batch reports and how to record any sales returns and allowances. Students will create a Cash Receipts Journal from cash, credit card sales, cash receipts on account and accounts with sales discounts. Students will journalize sales returns and allowances in a General Journal.
Grade Level(s): 10-12	
Essential Question(s): 1. What is the purpose of the Sales Journal? 2. What is the purpose of the Cash Receipts Journal? What is it used? 3. Why do businesses print a batch report? How are they used? 4. Why do we record sales returns and allowances?	Enduring Understanding(s): <ol style="list-style-type: none">1. Explain the purpose and characteristics of special journals.2. Compare and contrast a debit memo and credit memo.3. Prepare journal entries in a Sales Journal.4. Prepare entries in a Cash Receipts Journal.5. Prepare a batch report at end of the business day.6. Compare and contrast purchases returns and allowances and sales returns and allowances.7. Evaluate the need for special journals.

PART II: INSTRUCTIONAL STRATEGIES AND RESOURCES

DESCRIBE THE LEARNING TARGETS.

After each target, identify the NJCCCS or Common Core Standards that are applicable

<u>Learning Target</u>	<u>NJCCCS or CCS</u>
1. Define accounting terms related to sales and cash receipts for a merchandising business.	1. 9.1.(12)A.1 2. 9.4.12.D.(4).3-5
2. Identify accounting concepts and practices related to sales and cash receipts for a merchandising business.	3. 9.4.12.F.(1).1-4 4. 9.4.12.F.19
3. Journalize sales on account using a sales journal.	5. 9.4.12.F.36
4. Journalize cash receipts using a cash receipts journal.	
5. Record sales returns and allowances using a general journal.	

Inter-Disciplinary Connections:

- Mathematics- Students will solve basic addition, subtraction, multiplication and division.
- Language Arts

Students will engage with the following text:

Gilbertson, Lehman, Ross. General Journal, Century 21 South-Western Accounting 8E, 2006.

Students will write:

- Do Now or warm up activity – Answer review questions from previous day's lesson.
- Students will use writing in completing the end of chapter activities and workbook exercises.
- Students will use writing in their note taking using Cornell Notes.

PART III: TRANSFER OF KNOWLEDGE AND SKILLS

DESCRIBE THE LEARNING EXPERIENCE.

How will students uncover content and build skills.

Activities:

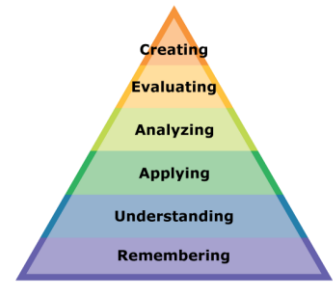
- **Teacher Guided Instruction/demonstration using practice web site**
- **Textbook Exercises**
- **Teacher Generated Assignments**
- **PowerPoint Presentations that coincide with Textbook**
- **Smart Board and Elmo Demonstration**
- **Retrieval of Information from Shared Files**

Assignments:

- **Textbook/ Student Working Papers Book – End of Chapter 10**
 - **Terms Review**
 - **Audit Your Understanding**
 - **Work Together**
 - **On Your Own**
- **The Accounting XTRAs <http://accountingextra.swlearning.com>**
 - **Summary of key points**
 - **Accounting FAQs**
 - **E-lectures**
 - **Interactive, game-like review for every lesson**
 - **Online chapter review and test prep**
 - **Web links**
 - **Crossword puzzles**
 - **Additional exercises and problems**
 - **Automated Accounting 8.0 Software**
- **Recycled Problems**
- **Extra Practice Problems**
 - **Application Problem**
 - **Mastery Problem**
 - **Challenge Problem**

PART IV: EVIDENCE OF LEARNING

**IDENTIFY THE METHODS BY WHICH STUDENTS WILL DEMONSTRATE THEIR UNDERSTANDING OF CONTENT AND THEIR ABILITY TO APPLY SKILLS.
IDENTIFY BLOOM'S LEVELS.**



Formative Assessments:

- Question and Answer in the Lesson
- Short Tests and Quizzes
- Homework Exercises
- Skills Assessment using Formal Assessment Criteria
- Observation of Performance
- Assignments
- Multiple-choice Answers
- Simulations, Business Games
 - Accounting Monopoly
- Conferencing/Reviews/Audit
- Think-Pair-Share

Accommodations/Modifications:

- Preferential seating near area of instruction.
- Extra time for tests and assignments.
- Provide an overview of the content at the beginning of the lesson.
- Use of visual aids, such as whiteboard, overhead, Smartboard
- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Modify assignments/tests when appropriate.
- Reinforce positive behaviors for following class rules.
- Print assignment directions from shared files if necessary.
- Introduce new vocabulary before the lesson.
- Provide help for note-taking, such as giving students a copy of overheads, an outline of the lecture, or a diagram.
- Read directions aloud/ Reread or explain the directions of the test if the student needs it.
- Underline or highlight important words in the directions or test items.
- Group questions so that similar kinds of items are together.
- Block matching questions into small groups of four or five items.
- Give test to students alone or in a small group.
- Let the student take the test in another room where there are no distractions.
- Give students work that can be completed in short periods of time.
- Reinforce positive behaviors for following class rules.
- Provide activities for students during free time.

Summative Assessments:

- Chapter Exams
- Final Exams

Accommodations/Modifications:

- -Preferential seating near area of instruction.
- -Extra time on test
- -Use of visual aids, such as Lumens(document reader), whiteboard, Smartboard and charts
- -Complete sample problems or tasks to show students what they are to do.
- -Repeat and clarify directions.
- Re-testing if warranted by IEP

Performance Assessments:

- Accounting Games
 - Monopoly Accounting (starting a proprietorship)
- Internet Research on Accounting Careers
- Internet Research on Types of Businesses
 - Proprietorship
 - Partnership
 - Corporation
 - Limited Liability
 - S-Corporation

Accommodations/Modifications:

- Provide step-by-step instructions
- Provide a checklists of expectations for self-monitoring
- Alter requirements to make projects more manageable
- Allow students to work with partners
- Select cooperative learning groups to ensure effective work and socialization skills

PART I: UNIT RATIONALE

WHY ARE STUDENTS LEARNING THIS CONTENT AND THESE SKILLS?

Course/Unit Title: Accounting Unit 11 Posting to General and Subsidiary Ledgers	Unit Summary: The purpose of this unit is for students to relate accounting terminology and practices that will allow them to post to different account ledgers. In addition, students will post separate items from a cash payments journal, general journal, special journal columns totals to a general ledger. Also, students will journalize and post correcting entries affecting customer accounts.
Grade Level(s): 10-12	
Essential Question(s): 1. What is a ledger? 2. How are customer account balances calculated and maintained? 3. What is the relationship between a controlling account and a subsidiary ledger? 4. What is the purpose of a Schedule of Accounts Receivable? 5. In what order should special journals be posted to the general ledger? 6. How does a correcting entry affecting a customer account impact the general ledger?	Enduring Understanding(s): 1. Compare and contrast the Accounts Receivable Subsidiary Ledger, Accounts Payable Subsidiary Ledger, and the General Ledger. 2. Define the relationship between the controlling account and the subsidiary ledger. 3. Post entries to all ledgers. 4. Post correcting entries. 5. Prepare a Schedule of Accounts Receivable and Payable. 6. Evaluate the need for special journals. 7. Post from general or special journal to a general of subsidiary ledger.

PART II: INSTRUCTIONAL STRATEGIES AND RESOURCES

DESCRIBE THE LEARNING TARGETS.

After each target, identify the NJCCCS or Common Core Standards that are applicable

<u>Learning Target</u>	<u>NJCCCS or CCS</u>
1. Define accounting terms related to posting to ledgers.	1. 9.1.(12)A.1
2. Identify accounting practices related to posting to ledgers.	2. 9.4.12.D.(4).3-5
3. Post separate items from a purchases, cash payments, and general journal to an accounts payable ledger.	3. 9.4.12.F.(1).1-4
4. Post separate items from a sales, cash receipts, and general journal to an accounts receivable ledger.	4. 9.4.12.F.19
5. Post separate items from a cash payments and general journal to a general ledger.	5. 9.4.12.F.36
6. Post special journal column totals to a general ledger.	
7. Journalize and post correcting entries affecting customer accounts.	

Inter-Disciplinary Connections:

- Mathematics- Students will solve basic addition, subtraction, multiplication and division.
- Language Arts

Students will engage with the following text:

Gilbertson, Lehman, Ross. General Journal, Century 21 South-Western Accounting 8E, 2006.

Students will write:

- Do Now or warm up activity – Answer review questions from previous day's lesson.
- Students will use writing in completing the end of chapter activities and workbook exercises.
- Students will use writing in their note taking using Cornell Notes.

PART III: TRANSFER OF KNOWLEDGE AND SKILLS

DESCRIBE THE LEARNING EXPERIENCE.

How will students uncover content and build skills.

Activities:

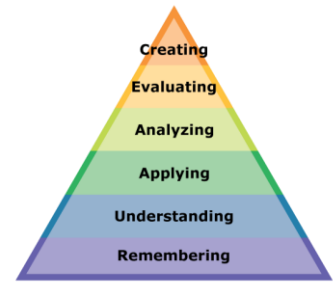
- **Teacher Guided Instruction/demonstration using practice web site**
- **Textbook Exercises**
- **Teacher Generated Assignments**
- **PowerPoint Presentations that coincide with Textbook**
- **Smart Board and Elmo Demonstration**
- **Retrieval of Information from Shared Files**

Assignments:

- **Textbook/ Student Working Papers Book – End of Chapter 11**
 - **Terms Review**
 - **Audit Your Understanding**
 - **Work Together**
 - **On Your Own**
- **The Accounting XTRAs <http://accountingextra.swlearning.com>**
 - **Summary of key points**
 - **Accounting FAQs**
 - **E-lectures**
 - **Interactive, game-like review for every lesson**
 - **Online chapter review and test prep**
 - **Web links**
 - **Crossword puzzles**
 - **Additional exercises and problems**
 - **Automated Accounting 8.0 Software**
- **Recycled Problems**
- **Extra Practice Problems**
 - **Application Problem**
 - **Mastery Problem**
 - **Challenge Problem**

PART IV: EVIDENCE OF LEARNING

IDENTIFY THE METHODS BY WHICH STUDENTS WILL DEMONSTRATE THEIR UNDERSTANDING OF CONTENT AND THEIR ABILITY TO APPLY SKILLS.
IDENTIFY BLOOM'S LEVELS.



Formative Assessments:

- Question and Answer in the Lesson
- Short Tests and Quizzes
- Homework Exercises
- Skills Assessment using Formal Assessment Criteria
- Observation of Performance
- Assignments
- Multiple-choice Answers
- Simulations, Business Games
 - Accounting Monopoly
- Conferencing/Reviews/Audit
- Think-Pair-Share

Accommodations/Modifications:

- Preferential seating near area of instruction.
- Extra time for tests and assignments.
- Provide an overview of the content at the beginning of the lesson.
- Use of visual aids, such as whiteboard, overhead, Smartboard
- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Modify assignments/tests when appropriate.
- Reinforce positive behaviors for following class rules.
- Print assignment directions from shared files if necessary.
- Introduce new vocabulary before the lesson.
- Provide help for note-taking, such as giving students a copy of overheads, an outline of the lecture, or a diagram.
- Read directions aloud/ Reread or explain the directions of the test if the student needs it.
- Underline or highlight important words in the directions or test items.
- Group questions so that similar kinds of items are together.
- Block matching questions into small groups of four or five items.
- Give test to students alone or in a small group.
- Let the student take the test in another room where there are no distractions.
- Give students work that can be completed in short periods of time.
- Reinforce positive behaviors for following class rules.
- Provide activities for students during free time.

Summative Assessments:

- Chapter Exams
- Final Exams

Accommodations/Modifications:

- -Preferential seating near area of instruction.
- -Extra time on test
- -Use of visual aids, such as Lumens(document reader), whiteboard, Smartboard and charts
- -Complete sample problems or tasks to show students what they are to do.
- -Repeat and clarify directions.
- Re-testing if warranted by IEP

Performance Assessments:

- Accounting Games
 - Monopoly Accounting (starting a proprietorship)
- Internet Research on Accounting Careers
- Internet Research on Types of Businesses
 - Proprietorship
 - Partnership
 - Corporation
 - Limited Liability
 - S-Corporation

Accommodations/Modifications:

- Provide step-by-step instructions
- Provide a checklists of expectations for self-monitoring
- Alter requirements to make projects more manageable
- Allow students to work with partners
- Select cooperative learning groups to ensure effective work and socialization skills

PART I: UNIT RATIONALE

WHY ARE STUDENTS LEARNING THIS CONTENT AND THESE SKILLS?

Course/Unit Title: Accounting Unit 12 Preparing Payroll Records	Unit Summary: The purpose of this unit is for students to relate accounting terminology and practices to payroll records. Students will complete a payroll time card, calculate payroll taxes, complete a payroll register, complete an employee earnings record and prepare payroll checks.
Grade Level(s): 10-12	
Essential Question(s): 1. What are payroll deductions? 2. Why is accuracy important when completing time cards? 3. Employee federal income tax withholdings are based on what two factors? 4. Does the employer or the employee pay social security and Medicare tax? Why? 5. What does the payroll register summarize? 6. Why do companies complete employee earnings records?	Enduring Understanding(s): 1. Accurately prepare time cards. 2. Compute gross pay, total deductions, and net pay for all employees. (Regular and Overtime) 3. Calculate all deductions. 4. Prepare a payroll register. 5. Prepare employee earnings records. 6. Prepare payroll checks. 7. Calculate using federal and state tax tables, the proper payroll deductions from employees' pay.

PART II: INSTRUCTIONAL STRATEGIES AND RESOURCES

DESCRIBE THE LEARNING TARGETS.

After each target, identify the NJCCCS or Common Core Standards that are applicable

<u>Learning Target</u>	<u>NJCCCS or CCS</u>
1. Define accounting terms related to payroll records.	1. 9.1.(12)A.1
2. Identify accounting practices related to payroll records.	2. 9.4.12.D.(4).3-5
3. Complete a payroll time card.	3. 9.4.12.F.(1).1-4
4. Calculate payroll taxes.	4. 9.4.12.F.19
5. Complete a payroll register and an employee earnings record.	5. 9.4.12.F.36
6. Prepare payroll checks.	

Inter-Disciplinary Connections:

- Mathematics- Students will solve basic addition, subtraction, multiplication and division.
- Language Arts

Students will engage with the following text:

Gilbertson, Lehman, Ross. General Journal, Century 21 South-Western Accounting 8E, 2006.

Students will write:

- Do Now or warm up activity – Answer review questions from previous day's lesson.
- Students will use writing in completing the end of chapter activities and workbook exercises.
- Students will use writing in their note taking using Cornell Notes.

PART III: TRANSFER OF KNOWLEDGE AND SKILLS

DESCRIBE THE LEARNING EXPERIENCE.

How will students uncover content and build skills.

Activities:

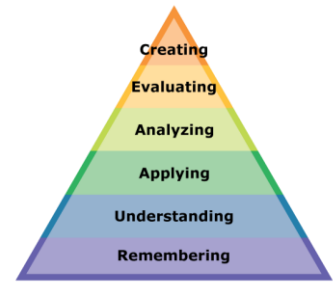
- **Teacher Guided Instruction/demonstration using practice web site**
- **Textbook Exercises**
- **Teacher Generated Assignments**
- **PowerPoint Presentations that coincide with Textbook**
- **Smart Board and Elmo Demonstration**
- **Retrieval of Information from Shared Files**

Assignments:

- **Textbook/ Student Working Papers Book – End of Chapter 12**
 - **Terms Review**
 - **Audit Your Understanding**
 - **Work Together**
 - **On Your Own**
- **The Accounting XTRAs <http://accountingextra.swlearning.com>**
 - **Summary of key points**
 - **Accounting FAQs**
 - **E-lectures**
 - **Interactive, game-like review for every lesson**
 - **Online chapter review and test prep**
 - **Web links**
 - **Crossword puzzles**
 - **Additional exercises and problems**
 - **Automated Accounting 8.0 Software**
- **Recycled Problems**
- **Extra Practice Problems**
 - **Application Problem**
 - **Mastery Problem**
 - **Challenge Problem**

PART IV: EVIDENCE OF LEARNING

IDENTIFY THE METHODS BY WHICH STUDENTS WILL DEMONSTRATE THEIR UNDERSTANDING OF CONTENT AND THEIR ABILITY TO APPLY SKILLS.
IDENTIFY BLOOM'S LEVELS.



Formative Assessments:

- Question and Answer in the Lesson
- Short Tests and Quizzes
- Homework Exercises
- Skills Assessment using Formal Assessment Criteria
- Observation of Performance
- Assignments
- Multiple-choice Answers
- Simulations, Business Games
 - Accounting Monopoly
- Conferencing/Reviews/Audit
- Think-Pair-Share

Accommodations/Modifications:

- Preferential seating near area of instruction.
- Extra time for tests and assignments.
- Provide an overview of the content at the beginning of the lesson.
- Use of visual aids, such as whiteboard, overhead, Smartboard
- Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Modify assignments/tests when appropriate.
- Reinforce positive behaviors for following class rules.
- Print assignment directions from shared files if necessary.
- Introduce new vocabulary before the lesson.
- Provide help for note-taking, such as giving students a copy of overheads, an outline of the lecture, or a diagram.
- Read directions aloud/ Reread or explain the directions of the test if the student needs it.
- Underline or highlight important words in the directions or test items.
- Group questions so that similar kinds of items are together.
- Block matching questions into small groups of four or five items.
- Give test to students alone or in a small group.
- Let the student take the test in another room where there are no distractions.
- Give students work that can be completed in short periods of time.
- Reinforce positive behaviors for following class rules.
- Provide activities for students during free time.

Summative Assessments:

- Chapter Exams
- Final Exams

Accommodations/Modifications:

- -Preferential seating near area of instruction.
- -Extra time on test
- -Use of visual aids, such as Lumens(document reader), whiteboard, Smartboard and charts
- -Complete sample problems or tasks to show students what they are to do.
- Repeat and clarify directions.
- Re-testing if warranted by IEP

Performance Assessments:

- Accounting Games
 - Monopoly Accounting (starting a proprietorship)
- Internet Research on Accounting Careers
- Internet Research on Types of Businesses
 - Proprietorship
 - Partnership
 - Corporation
 - Limited Liability
 - S-Corporation

Accommodations/Modifications:

- Provide step-by-step instructions
- Provide a checklists of expectations for self-monitoring
- Alter requirements to make projects more manageable
- Allow students to work with partners
- Select cooperative learning groups to ensure effective work and socialization skills