Course Title – **Accounting 4**

Implement start year – 2018-2019

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Unit # 5—Computerized Accounting—Employee Payroll

Transfer Goal –
Students will be able to independently use their learning to use technology to keep track of earnings.

Stage 1 – Desired Results

Established Goals

2014 New Jersey Student Learning Standards, Strand(s)/CPI #

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.

21st Century Themes
(www.21stcenturyskills.org)

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

21st Century Skills

Learning and Innovation Skills:
_x_ Creativity and Innovation
_x_ Critical Thinking and Problem Solving
_x_ Communication and Collaboration

Information, Media and Technology Skills:
_x_ Information Literacy
___ Media Literacy
_x_ ICT (Information, Communications and Technology) Literacy

Life and Career Skills:

	_x_ Flexibility and Adaptability
	_x_ Initiative and Self-Direction
	_x_ Social and Cross-Cultural Skills
	_x_ Productivity and Accountability
	_x_ Leadership and Responsibility

Enduring Understandings:	**Essential Questions:**
Students will understand that…	
EU 1	*EU 1*
Preparing payroll for a company has many federal and state regulations that must be implemented.	• What procedures can be implemented to ensure that taxes are paid on time?
	• What would happen if there were no federal and state government regulations for payroll?
EU 2	
There are advantages and disadvantages of using an automated system for processing payroll.	*EU 2*
	• What would persuade someone to use a computerized system who is currently using a manual system?
	• How does a computerized payroll system effect payroll tax filing?
EU 3	
Payroll records must be properly recorded and reported to prevent waste and fraud.	*EU 3*
	• What are ways to detect fraud and misrepresentations in payroll transactions?
	• What policies might you put in place to prevent payroll fraud?

Knowledge:	**Skills:**
Students will know…	*Students will be able to…*
EU 1	*EU 1*
• Payroll taxes need to be reported and filed at specific times.	• Process payroll tax forms.
• There are legal and monetary implication if payroll laws are not followed.	• Print payroll reports.
	EU 2
EU 2	
• Computerized accounting is more accurate and efficient than a manual system.	• Enter and update employee personal payroll data.
	• Create employee lists, timesheets, and vouchers.
	• Enter hourly and salary employee data.
	• Create and print employee paychecks.

EU 3	EU 3
• It is essential that payroll systems accurately report the wages for the employee and the taxes for the employer.	• Process payroll checks. • Verify payroll data.

Stage 2 – Assessment Evidence

Other Evidence: *Tests, Quizzes, Prompts, Self-assessment, Observations, Dialogues, etc.*

- Answer unit questions
- Completion of accounting problems
- Test and quizzes on unit content
- Practical project(s)

Stage 3 – Learning Plan

Suggested Learning Activities to Include Differentiated Instruction and Interdisciplinary Connections: *Consider the WHERETO elements*

In this unit on Computerized Employee Payroll, you are to introduce the Enduring Understanding and Essential Questions and the students need to know the process that goes into preparing an accurate payroll.

- Set up employee data in a computerized payroll system (**A**)
- Process automated paychecks, tax forms, and payroll reports.(**A**)
- Evaluate computerized payroll journal entries (**A**)
- Complete chapter assignments. (**A, M**)
- Unit quiz/test (**T**)
- Take a graded assignment and explain where you made a mistake(s) and what you would do to fix it.(**M, T**)
- Have students create a list of advantages and disadvantages of a computerized payroll system. (**M, T**)
- Complete chapter exercises. (**M, T**)
- Answer Analysis Questions, (**M, T**)

Ensure that there are ongoing cycles of model, practice, feedback, and adjustment built into the unit.