

# Introduction to Accounting Curriculum Guide

Content Area: **Business**  
Course(s):  
Time Period:  
Length: **One Year**  
Status: **Published**

## Course Overview: Objectives, benchmarking and screening plan

### Course Objectives

Upon successful completion of the "Introduction to Accounting" course, students will be able to:

- **Foundational Concepts:** State and apply the accounting equation, define and analyze various business transactions, and understand the fundamental concepts of accounts, ledgers, debits, and credits.
- **Accounting Cycle Mastery:** Execute the complete accounting cycle for a sole proprietorship in a service and merchandising business, including:
  - Analyzing source documents.
  - Logging transactions in the General Journal and appropriate Special Journals (Sales, Cash Receipts, Purchases, Cash Payments).
  - Posting entries to the General Ledger and subsidiary ledgers (Accounts Receivable, Accounts Payable).
  - Preparing a Trial Balance.
  - Creating a six-column worksheet.
  - Preparing the three major financial statements (Income Statement, Statement of Changes in Owner's Equity, Balance Sheet).
  - Performing closing entries.
  - Preparing a Post-Closing Trial Balance.
- **Cash Management & Banking:** Prepare deposit slips and business checks, understand check endorsements, maintain a checkbook, identify and interpret bank statements, and accurately perform bank reconciliations, including handling NSF checks and related journal entries.
- **Payroll Fundamentals & Compliance:** Calculate gross and net pay, identify and research various mandatory and voluntary payroll deductions, complete payroll registers and employee earnings records, write payroll checks, and calculate/journalize employer payroll taxes while understanding relevant payroll forms.
- **Merchandising Operations:** Account for sales transactions (including sales tax, returns, and cash discounts), purchase transactions (including freight, returns, and cash discounts), and effectively utilize

Accounts Receivable and Accounts Payable subsidiary ledgers.

- **Problem-Solving & Application:** Apply accounting principles to solve practical business problems, utilize technology (e.g., Excel) for accounting tasks, and interpret basic financial information.

## Benchmarking Plan

Student progress will be continuously benchmarked throughout the course using a multi-faceted approach, ensuring a clear understanding of their learning trajectory.

- **Weekly/Bi-Weekly Problem Sets:** Completion and grading of assigned problems (e.g., Problem 3-7, 4-5, 5-7, 6-5, 7-7, 8-5, 9-6, 10-4, 11-5, 12-9, 13-7, 14-7, 15-7, 16-4, 17-7) will serve as regular benchmarks for skill acquisition and application. Rubrics will be used to assess accuracy and understanding of concepts.
- **Chapter Quizzes:** Short quizzes administered after key sections or chapters (e.g., Chapter 3 Quiz, Chapter 13 Quiz, Chapter 16 Quiz) will provide quick checks of understanding and identify areas needing reinforcement.
- **Chapter Tests:** Comprehensive chapter tests (e.g., Chapter 3 Test, Chapter 4 Test, Chapter 5 Test, Chapter 6 Test, Chapter 9 Test, Chapter 11 Test, Chapter 12 Test, Chapter 14 Test, Chapter 15 Test) will act as major benchmarks for mastery of specific content units.
- **Quarterly Assessments:** Formal quarterly assessments (e.g., November 6th, January's "Fast Track Tutoring Service" project, June's comprehensive assessment) will serve as significant checkpoints to evaluate cumulative learning and the ability to integrate multiple accounting concepts.
- **Comprehensive Projects:** Multi-day projects (e.g., Canyon.com Web Sites, Fast Track Tutoring Service, Comprehensive Payroll Project) will benchmark students' ability to apply a full range of accounting procedures in a simulated real-world context.
- **Excel Assignments:** Specific assignments requiring the use of Excel (e.g., preparing schedules of accounts receivable, calculating purchase due dates, financial statements) will benchmark technology application skills.

## Screening Plan

A proactive screening plan will be implemented to identify student understanding levels, potential learning gaps, and areas requiring differentiated support.

- **Daily Do Now Activities:** These short, focused activities at the beginning of each class will serve as immediate screening tools, providing quick insights into prior knowledge recall and readiness for the day's lesson. Teacher review of responses will inform immediate instructional adjustments.
- **Teacher Observation & Work station Checks:** Throughout independent and collaborative work sessions, the teacher will circulate, observe student progress, and conduct one-on-one check-ins at workstations. This direct observation is a continuous screening method to identify students struggling

with specific procedures or concepts.

- **Q&A Sessions & Class Discussions:** Frequent Q&A during closures and throughout lessons will screen for conceptual understanding and identify common misconceptions across the class. Student responses will guide reteaching or further explanation.
- **Formative Problem Reviews:** Going over homework problems and in-class practice problems collaboratively will allow the teacher to screen for common errors and provide immediate corrective feedback to the whole class or targeted groups.
- **Interactive Review Games (Kahoot, Jeopardy):** These engaging activities will serve as low-stakes screening tools, providing a quick overview of class understanding before major assessments and highlighting areas where further review is needed.
- **Review Packets:** Completion of review packets before quizzes and tests will screen for overall readiness and pinpoint specific topics where students may still be weak.
- **Targeted Support & Modifications:** Based on ongoing screening, students identified as needing additional support (SWD, 504, MLL, At-Risk) will receive tailored modifications such as chunking information, providing templates, extended time, vocabulary support, and small group instruction.
- **Gifted Student Challenges:** Screening for advanced understanding will lead to providing gifted students with opportunities for deeper analysis, complex problem-solving, and real-world application tasks.

This comprehensive approach to objectives, benchmarking, and screening aims to foster a supportive learning environment where all students can achieve mastery in accounting fundamentals.

## **Course Name, Length, Date of Revision and Curriculum Writer**

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Course Name: Introduction to Accounting

Course Length: One Year

Date of Revision: September 2025

Curriculum Writer: Kimberly Carkeek

## **Table of Contents**

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- Cover Template - Introduction to Accounting
- Unit 1: Debit/Credit Rules, Analyzing Business Transactions, Introduction to the Accounting Cycle, and Journaling.
- Unit 2: Fundamentals of Accounting: The Accounting Equation, Business Transactions, and Introduction to Debit/Credit Rules.
- Unit 3: Logging Business Transactions, Posting to the General Ledger, and Introduction to the Trial Balance.
- Unit 4: Accounting Cycle: Trial Balance, Worksheets, and Introduction to Financial Statements
- Unit 5: Financial Statements, Closing Entries, Post-Closing Trial Balance, and Comprehensive Accounting Cycle Project.
- Unit 6: Cash Control and Banking (Deposit Slips, Checks, Bank Reconciliation) and Introduction to Payroll (Gross Pay and Deductions).
- Unit 7: Payroll Calculations (Net Pay, Payroll Register, Employee Earnings Records, Payroll Checks) and Employer Payroll Taxes & Entries.
- Unit 8: Payroll Forms & Transactions
- Unit 9: Merchandising Business
- Unit 10: Special Journals

# Unit 1: Debit/Credit Rules, Analyzing Business Transactions, Introduction to the Accounting Cycle, and Journaling.

Content Area: **Business**  
Course(s):  
Time Period: **1st Marking Period**  
Length: **1 Week**  
Status: **Awaiting Review**

## Summary of the Unit

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Debit/Credit Rules, Analyzing Business Transactions, Introduction to the Accounting Cycle, and Journaling," builds upon the foundational accounting equation concepts from September. This unit deeply dives into the mechanics of accounting by introducing and applying the rules of debits and credits, a cornerstone of double-entry accounting. Students learn how to analyze various business transactions and record their effects accurately in "T" accounts. A significant portion of the unit is dedicated to introducing the accounting cycle, specifically focusing on its initial steps: understanding source documents and the crucial process of journaling transactions. The unit culminates in students mastering the recording of business transactions in the General Journal, which is the direct application of the debit and credit rules.

## Enduring Understandings

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Students will understand that a precise application of debit and credit rules and a systematic approach to journaling transactions are fundamental to accurately recording and building the foundation of financial information for any business.

## Essential Questions

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- How do debits and credits serve as the fundamental language for recording all business transactions?
- What is the systematic process by which financial events are captured and organized for a business?
- Why is accurate journaling the critical first step in creating reliable financial records?
- How does analyzing a business transaction ensure its proper recording in the accounting system?
- What role do source documents play in validating and initiating the accounting process?

## **Unit Summative Assessment and Alternate Assessment Options**

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### **Unit Summative Assessment Examples:**

- **Comprehensive Transaction Cycle Project:** Students are given a series of 10-15 business transactions for a hypothetical company over a month. They must:
  - Analyze each transaction for its impact on accounts.
  - Apply debit and credit rules correctly.
  - Journalize all transactions in a general journal.
  - Identify relevant source documents.
  - (Optionally, extend to posting to T-accounts or general ledger, if fully covered in the unit).
  - This assesses their ability to integrate analysis, debit/credit application, and journaling.
- **Chapter Test (Combined Chapters 4, 5, and 6 concepts):** A traditional test format including:
  - Multiple-choice questions on definitions (account, ledger, journal, source document, accounting period).
  - Short answer questions explaining debit/credit rules and their impact on different account types.
  - Problem-solving sections requiring students to identify debits and credits for given transactions and complete journal entries.
  - Tasks involving finding balances in T-accounts.
- **Case Study Analysis:** Present students with a short narrative describing a series of business events. Students must identify which events are business transactions, analyze their impact, and explain how they would be recorded (e.g., "The business paid rent. Explain the debit and credit involved and journalize it.").

### **Alternate Assessment Options:**

- **"Accounting Explainer" Video/Presentation:** Students create a short video or presentation explaining a complex concept from the unit (e.g., "How the Debit/Credit Rules Work" or "The First Steps of the Accounting Cycle") to a novice audience, demonstrating deep understanding.
- **Interactive Accounting Simulation (Spreadsheet-based):** Students use a pre-set spreadsheet template to input transactions (debits and credits) and see their immediate effect on T-accounts and the accounting equation. Their grade is based on the accuracy of their entries.
- **Error Correction Challenge:** Provide students with a pre-populated general journal or T-accounts containing several common errors (e.g., wrong account debited/credited, incorrect amounts, missing dates). Students must identify, explain, and correct all errors.

- **"Create Your Own Business" Journaling Project (Initial Phase):** Students design a simple service business and then create and journalize 5-10 initial transactions, presenting their journal entries and explaining the impact on relevant accounts. This can be the first phase of a larger ongoing project.
- **"Accounting Storyboard":** Students create a visual storyboard or comic strip illustrating the journey of a business transaction from its origin (source document) through its analysis and journal entry, highlighting the debit/credit application.

## Resources

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- **Textbook:** The primary resource
- **Teacher-Prepared Handouts/Worksheets:** Used for daily "Do Now" activities, additional practice problems (e.g., Problem 4A, "Oscar Trash Problem," "Road Runner Problem"), and note-taking templates for rules.
- **Accounting Paper/Work Papers:** Essential for students to complete T-accounts, general journal entries, and trial balances.
- **SmartBoard/Overhead Projector:** For teacher demonstrations of applying debit/credit rules, T-account balancing, journaling transactions, and discussing the accounting cycle steps.
- **Technology for Interactive Reviews:**
  - **Kahoot:** Used for quick reviews of debit and credit concepts.
  - **Jeopardy Game (Teacher-created):** For a comprehensive review before the Chapter 4 test.
- **Google Classroom:** For submitting corrections to problems (e.g., Problem 4A).
- **Source Document Copies:** Physical or digital examples of source documents (e.g., invoices, checks, receipts) to help students understand the origin of transactions.

## Unit Plan

Topic/Selection Timeframe	General Objectives	Instructional Activities	Formative and Summative Assessments
Debit/Credit Rules, Analyzing Business Transactions, Introduction to the Accounting Cycle, and Journaling.  1 Week	<ul style="list-style-type: none"> <li>• Define account, ledger, chart of accounts, "T" account, debit, and credit.</li> <li>• State and apply the rules for debit and credit as they pertain to account balances, increasing, and decreasing accounts.</li> <li>• Analyze business transactions using charts and "T" accounts.</li> <li>• Understand and apply the concept of Double-Entry Accounting.</li> <li>• Review Double Entry Accounting and rules for increasing/decreasing accounts with debits/credits.</li> </ul>	<ul style="list-style-type: none"> <li>• Review Double Entry Accounting and rules for increasing/decreasing accounts with debits/credits.</li> <li>• Work independently on Problem 4-2 (page 83).</li> <li>• Complete Problem 4A (teacher-prepared) and submit corrections to previous problems via Google Classroom.</li> <li>• Review Debit and Credit concepts using Kahoot and SmartBoard, including demonstrating and practicing T-account balances.</li> <li>• Work independently on Problem 4-5 (page 90) and Problem 4-6 with teacher support and opportunities for peer checking.</li> <li>• Participate in a teacher-created Jeopardy game to review for the</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Teacher-prepared worksheets.</li> <li>○ Do Now activities.</li> <li>○ Observation of independent work and participation.</li> <li>○ Q&amp;A sessions.</li> <li>○ Teacher-prepared problems (e.g., Problem 4A).</li> <li>○ Checking student progress at workstations.</li> <li>○ Kahoot reviews.</li> </ul> </li> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Chapter 4 Test (early October).</li> </ul> </li> </ul>

		<p>Chapter 4 test.</p> <ul style="list-style-type: none"> <li>• Administer Chapter 4 test (likely early October).</li> </ul>	
<p>Debit/Credit Rules, Analyzing Business Transactions, Introduction to the Accounting Cycle, and Journaling.</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• Increase and decrease accounts for Assets, Liabilities, and Owner's Equity by using "T" accounts and debit and credit rules.</li> <li>• Find balances in "T" accounts using debits and credits.</li> </ul>	<ul style="list-style-type: none"> <li>• Students will make corrections to previous problems (Problem 4A) and resubmit for review.</li> <li>• Review the rules for increasing and decreasing accounts using debits and credits.</li> <li>• Using Kahoot, review concepts of Debit and Credit as a reinforcement.</li> <li>• Using SmartBoard,</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Teacher-prepared worksheets (corrections to Problem 4A).</li> <li>○ Do Now activities.</li> <li>○ Observation of independent work and participation.</li> <li>○ Q&amp;A sessions.</li> <li>○ Checking student progress at workstations (Problem 4-5,</li> </ul> </li> </ul>

		<p>have students give the balances in their T-accounts from their homework.</p> <ul style="list-style-type: none"> <li>• Students will work independently on Problem 4-5 (page 90) at their workstations with teacher checks and peer collaboration.</li> <li>• Review Homework using SmartBoard; students will give account balances and check their answers.</li> <li>• Students will work independently on Problem 4-6 with teacher support and peer collaboration.</li> <li>• Administer Chapter 4 test.</li> </ul>	<p>Problem 4-6).</p> <ul style="list-style-type: none"> <li>○ Kahoot reviews.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Chapter 4 Test (re-administered if needed, or if it fell in this week).</li> </ul>
<p>Debit/Credit Rules, Analyzing Business Transactions, Introduction to the Accounting Cycle, and Journaling.</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• Increase and decrease "T" accounts for business transactions using temporary accounts (Revenue, Expenses, and Withdrawals) and permanent accounts.</li> <li>• Identify the rule for increasing and decreasing accounts using debits and credits.</li> </ul>	<ul style="list-style-type: none"> <li>• Work collaboratively on Problem 5-1 and Problem 5-2 (page 109) using worksheets and "T" accounts (without amounts initially).</li> <li>• Review Debit/Credit rules to increase and decrease accounts.</li> <li>• Work</li> </ul>	<p>• <b>Formative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Do Now activities.</li> <li>○ Observation of independent and collaborative work (Problem 5-1, 5-2, 5-3, 5-4, 5-5, 5-6, 5-7).</li> <li>○ Q&amp;A sessions.</li> <li>○ Checking student progress at workstations.</li> </ul>

	<ul style="list-style-type: none"> <li>• Analyze transactions using the debit and credit rules.</li> <li>• Review Debit/Credit rules for Owner's Equity.</li> <li>• Review definitions for Profit, Revenue, Expenses, and Withdrawal.</li> <li>• Introduce the debit and credit rule for Owner's Equity temporary accounts (Revenue, Expenses, Withdrawals)</li> </ul>	<p>collaboratively on Problem 5-3 (page 115).</p> <ul style="list-style-type: none"> <li>• Students will work independently on Problem 5-4 (page 115) with teacher checks.</li> <li>• Preview Problem 5-5 and work independently on it (pages 116-117) with teacher checks.</li> <li>• Preview Problem 5-6; start it collaboratively using the SmartBoard and then have students continue independently (pages 117-118).</li> <li>• Check Homework for Problem 5-6.</li> <li>• Preview Problem 5-7, distribute "T" account paper, open all accounts for the problem, and have students work independently (page 118).</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ No formal summative assessment listed in this week, but ongoing problem completion contributes to understanding for later assessments.</li> </ul> </li> </ul>
Debit/Credit Rules, Analyzing Business Transactions, Introduction to the Accounting	<ul style="list-style-type: none"> <li>• Identify the rule for increasing and decreasing accounts using debits and credits.</li> <li>• Analyze transactions using the debit and</li> </ul>	<ul style="list-style-type: none"> <li>• Go over "Do Now" activities.</li> <li>• Check Homework for Problem 5-7.</li> <li>• Preview Problem 5A (teacher-</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities.</li> <li>○ Observation of independent work (Problem 5A).</li> <li>○ Q&amp;A sessions</li> </ul> </li> </ul>

<p>Cycle, and Journaling.</p> <p>1 week</p>	<p>credit rules.</p> <ul style="list-style-type: none"> <li>• Define the Accounting Cycle.</li> <li>• Identify the first 3 steps in the Accounting Cycle.</li> <li>• Define and list 5 source documents.</li> <li>• Define accounting period, calendar year, and fiscal year.</li> <li>• Define journal and journaling.</li> </ul>	<p>prepared), distribute "T" account paper, open all accounts, and have students work independently (page 809).</p> <ul style="list-style-type: none"> <li>• Administer Chapter 5 test.</li> <li>• If time permits, demonstrate how to write numbers on accounting paper and have students practice entering dictated numbers.</li> <li>• Go over "Do Now" activity, leading into a discussion of the accounting cycle.</li> <li>• Demo entering numbers into accounting paper using the SmartBoard.</li> <li>• Discuss the first step of the accounting cycle: sorting and verifying source documents (show copies of different types).</li> <li>• Discuss the third step of the accounting cycle: journaling transactions.</li> </ul>	<p>(discussing accounting cycle, source documents, and journaling).</p> <ul style="list-style-type: none"> <li>○ Checking student progress at workstations.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Problem 5A (submitted in Classroom).</li> <li>○ Chapter 5 Test (October 24th).</li> </ul>
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		<ul style="list-style-type: none"> <li>• Demo journaling transactions from a source document using the SmartBoard.</li> <li>• Discuss Accounting periods (calendar year vs. fiscal year).</li> </ul>	
<p>Debit/Credit Rules, Analyzing Business Transactions, Introduction to the Accounting Cycle, and Journaling.</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• List the first 3 steps in the Accounting Cycle.</li> <li>• Journalize business transactions using the General Journal.</li> <li>• Record business transactions using a General Journal.</li> <li>• Create a trial balance.</li> </ul>	<ul style="list-style-type: none"> <li>• Go over "Do Now" activities, leading to a discussion of the accounting cycle and review of new terminology.</li> <li>• Demo "Road Runner Problem" collaboratively; students analyze source documents and journalize transactions.</li> <li>• Students complete "Oscar Trash Problem" independently.</li> <li>• Review the steps to journaling transactions and different types of source documents.</li> <li>• Students work independently on Problem 6-4.</li> <li>• Students complete Problem 6-5 (page 146): journalize entries, post to general ledger,</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities.</li> <li>○ Observation of independent and collaborative work (Road Runner Problem, Oscar Trash Problem, Problem 6-4, Problem 6-5).</li> <li>○ Q&amp;A sessions.</li> <li>○ Checking student progress at workstations.</li> </ul> </li> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Problem 6-4 (independent work, likely graded).</li> <li>○ Problem 6-5 (completed as a comprehensive problem, journaling to trial balance).</li> </ul> </li> </ul>

		calculate balances, and create a trial balance.	
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### **Standards for Course Content Area and Cross Content Standards Addressed**

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- **9.3.BM.ACCT.1: Apply generally accepted accounting principles (GAAP) to prepare, analyze, and interpret financial statements.**
  - *Alignment:* This unit introduces the foundational principles of double-entry accounting, including debit/credit rules and systematic transaction recording, which are core to GAAP.
- **9.3.BM.ACCT.2: Utilize accounting software and technology to manage financial data.**
  - *Alignment:* While early in the accounting cycle, the unit suggests exploring how technology (e.g., spreadsheets) can streamline journaling, aligning with the use of technology in financial data management.
- **9.3.BM.ACCT.4: Manage financial resources to ensure business sustainability.**
  - *Alignment:* The accurate recording of business transactions, as taught in this unit, is the fundamental first step in managing a business's financial resources effectively.
- **9.1.12.E.2: Utilize technology to manage and analyze financial data.**
  - *Alignment:* The unit mentions considering how technology streamlines journaling (e.g., Excel formulas), aligning with this standard.
- **9.1.12.E.3: Demonstrate understanding of the accounting cycle and its components.**
  - *Alignment:* The unit introduces and focuses on the initial steps of the accounting cycle, particularly journaling.

### **Suggested Modifications for Students with Disabilities, 504 eligible, Multilingual Learners, At Risk Students and Gifted Students**

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### For Students with Disabilities (SWD) / 504 Eligible:

- **Do Now Activities:** Provide graphic organizers or fill-in-the-blank options for "Do Now" activities to reduce writing demand. Allow verbal responses or use a scribe.
- **Independent/Collaborative Work (Problems 6-4, 6-5, Road Runner, Oscar Trash):**
  - **Chunking:** Break down the longer problems (like 6-5) into smaller, more manageable sections.
  - **Templates:** Provide pre-formatted journal entry templates or ledger sheets with some information already filled in (e.g., dates or common accounts).
  - **Extended Time:** Allow additional time for completion of all problems and assessments.
  - **Reduced Scope:** For Problem 6-5, consider reducing the number of transactions students must journalize and post, focusing on mastery of key types.
  - **Frequent Check-ins:** Increase teacher check-ins at workstations to provide immediate feedback and support.
- **Q&A Sessions:** Provide questions in advance or offer a choice of questions to answer. Allow students to use notes during Q&A.
- **Graded Problems (6-4, 6-5):** Accommodate through extended time, use of assistive technology if applicable, and focus grading on conceptual understanding rather than minor errors.

### For Multilingual Learners (MLL):

- **Do Now Activities:** Pair with a supportive peer, provide visual cues or simplified language, and allow responses in their native language if possible for concept check.
- **Independent/Collaborative Work (Problems 6-4, 6-5, Road Runner, Oscar Trash):**
  - **Pre-teach Vocabulary:** Explicitly review transaction-specific vocabulary (e.g., "paid cash," "purchased on account," "billed client") before tackling problems.
  - **Visual Cues:** Use consistent color-coding for debits and credits. Use diagrams to show the flow of transactions (e.g., cash going in/out, service rendered).
  - **Simplified Problem Wording:** If possible, simplify the language in the problem narratives or provide a glossary of terms used within the problems.
  - **Collaborative Work:** Strongly encourage working with English-proficient peers who can explain concepts in simpler terms.
- **Q&A Sessions:** Provide a list of potential questions, allow students to prepare answers, or offer a visual or translated word bank for responses.

### For At-Risk Students:

- **Do Now Activities:** Start with a brief, confidence-building review of previous concepts.
- **Independent/Collaborative Work (Problems 6-4, 6-5, Road Runner, Oscar Trash):**
  - **High Structure:** Provide clear, step-by-step instructions for each part of journaling and trial balance creation.
  - **Frequent Progress Monitoring:** Consistently circulate the room, checking on progress frequently and offering immediate corrective feedback.

- **Targeted Support:** Pull small groups for mini-lessons on specific tricky transaction types.
- **Positive Reinforcement:** Offer specific praise for effort, persistence, and small successes throughout the problem-solving process.
- **Guided Practice:** Start each new problem type with a brief guided practice before independent work begins.
- **Q&A Sessions:** Create a safe, supportive environment where "wrong" answers are opportunities for learning. Encourage "think-alouds" to model problem-solving.
- **Graded Problems (6-4, 6-5):** Consider partial credit for correct steps even if the final answer has minor calculation errors.

#### **For Gifted Students:**

- **Do Now Activities:** Challenge them with "Do Now" problems that involve slightly more complex scenarios or require critical thinking about why certain rules exist.
- **Independent/Collaborative Work (Problems 6-4, 6-5, Road Runner, Oscar Trash):**
  - **Advanced Scenarios:** Once they master the core problems, provide additional, more challenging transactions to journalize (e.g., owner investments of non-cash assets, loan payments).
  - **Analysis & Justification:** Ask them to not just journalize, but also to explain *why* certain accounts are debited/credited and the overall financial impact.
  - **Efficiency Challenge:** Encourage them to consider how technology streamlines the journaling and trial balance process (e.g., basic excel formulas for balancing).
  - **"Find the Error" Task:** Have them create a problem set with intentional errors for another gifted student to find and correct.
- **Q&A Sessions:** Encourage them to lead discussions, explain concepts to peers, or pose higher-order thinking questions about the implications of journal entries.
- **Graded Problems (6-4, 6-5):** Assign additional "stretch" problems or a small research task related to a specific type of journal or ledger used in complex businesses.

## **Computer Sci Design Thinking**

### **Computer Science and Design Thinking (9.4)**

These standards connect the accounting concepts to computational thinking and technological application.

- **9.4.12.CI.1: Evaluate how computational thinking and design thinking can be used to solve complex problems.**
  - *Alignment:* Analyzing business transactions and applying debit/credit rules requires systematic, logical problem-solving akin to computational thinking. The "Find the Error" task directly applies design thinking principles.
- **9.4.12.CT.1: Identify and apply computational thinking practices to design and develop**

**solutions.**

- *Alignment:* Students apply logical rules (debit/credit) and systematic processes (journaling, accounting cycle steps) to organize financial data, which mirrors computational practices.
- **9.4.12.TL.1: Evaluate the impact of technology on society and the environment.**
  - *Alignment:* The "Efficiency Challenge" encourages students to consider how technology (like spreadsheets) impacts the efficiency of accounting processes.

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## **Career Readiness, Life Literacies and Key Skills Practice**

- **9.1.12.CR.1: Utilize critical thinking and problem-solving skills to make informed decisions.**
  - *Alignment:* Analyzing transactions, applying rules, and correcting errors (e.g., "Find the Error" task) all require critical thinking and problem-solving.
- **9.1.12.CR.2: Apply appropriate academic and technical skills to career readiness.**
  - *Alignment:* The accounting skills learned are foundational technical skills for careers in business and finance.
- **9.1.12.CR.3: Analyze the impact of personal and professional decisions on career pathways.**
  - *Alignment:* Understanding business operations and financial records is crucial for any professional path, especially those related to business.
- **9.1.12.CR.4: Communicate effectively in a variety of contexts.**
  - *Alignment:* Q&A sessions, explaining concepts to peers, and justifying journal entries require effective communication.
- **9.1.12.CR.5: Demonstrate collaboration and teamwork skills to achieve goals.**
  - *Alignment:* Collaborative work on problems (e.g., Problem 5-1, 5-2) fosters teamwork.
- **9.1.12.CR.6: Demonstrate creativity and innovation in problem-solving.**
  - *Alignment:* The "Accounting Explainer" video or "Accounting Storyboard" allows for creative demonstration of understanding.
- **9.1.12.CR.7: Employ financial literacy skills to make informed financial decisions.**
  - *Alignment:* Directly addressed by the unit's focus on recording financial transactions.



# Unit 2: Fundamentals of Accounting: The Accounting Equation, Business Transactions, and Introduction to Debit/Credit Rules.

Content Area: **Business**  
Course(s):  
Time Period: **1st Marking Period**  
Length: **1 week**  
Status: **Published**

## Summary of the Unit

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**Fundamentals of Financial Accounting: The Accounting Cycle Foundation,** primarily focuses on building a strong understanding of core accounting principles and the initial steps of the accounting cycle.

Students will have learned to:

- **Understand and apply the Accounting Equation:** Grasping the fundamental relationship between Assets, Liabilities, and Owner's Equity, and how to calculate each component.
- **Analyze Business Transactions:** Define transactions, provide examples, and explain their impact on the accounting equation for a sole proprietorship.
- **Define Key Accounting Terms:** Familiarize themselves with terms like Accounts Receivable, Accounts Payable, Profit, Revenue, Expenses, Withdrawals, Account, Ledger, Chart of Accounts, "T" Account, Debit, and Credit.
- **Apply Debit and Credit Rules:** Master the rules for increasing and decreasing accounts using debits and credits, particularly in "T" accounts.
- **Grasp Double-Entry Accounting:** Understand the core concept that every transaction affects at least two accounts.
- **Initiate the Accounting Cycle:** Define the accounting cycle and identify its first three steps: source documents, analyzing transactions, and journaling.
- **Perform Journaling:** Record business transactions accurately in a General Journal.
- **Understand Posting:** Define posting, list its steps, and understand the general ledger, though detailed posting practice might extend slightly beyond the first week of November.

Essentially, this unit lays the groundwork for understanding how financial events are recorded and processed within an accounting system, from their initial impact on the accounting equation to their first formal recording in journals and ledgers.

## **Enduring Understandings**

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Students will understand that a systematic process of recording, classifying, and summarizing business transactions through the accounting cycle is essential for accurately tracking a business's financial position and performance.

## **Essential Questions**

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- Why is a systematic process of recording financial transactions crucial for any business?
- How do the daily activities of a business get translated into organized financial information?
- What is the significance of "debits" and "credits" in maintaining accurate and balanced accounting records?
- How do we ensure that every business transaction is fully captured and its impact understood?
- Why is it important to define specific accounting periods, and how do they influence financial reporting?

## **Unit Summative Assessment and Alternate Assessment Options**

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### **Examples of Unit Summative Assessments (beyond what's listed in your Canvas):**

- **Comprehensive Problem/Case Study:** A longer, multi-step problem that requires students to apply all learned concepts from the unit (e.g., analyzing transactions, journaling, posting, creating a trial balance) to a realistic business scenario.
- **Simulation-Based Assessment:** Using accounting software or a simulated environment where students input transactions and see the real-time effects on financial statements.
- **Presentation/Project:** Students could prepare a presentation explaining a specific accounting concept or demonstrating how they solved a complex problem.
- **Portfolio Assessment:** Collection of best work throughout the unit, including selected homework problems, quizzes, and a reflective essay on their learning.

### **Alternate Assessment Options:**

- **Concept Maps:** Students create visual representations linking key accounting terms and concepts, demonstrating their understanding of relationships.
- **Explain-It-To-A-Friend Task:** Students write or verbally explain a complex accounting concept (e.g.,

"Why do debits increase assets and decrease liabilities?") as if they were teaching a peer.

- **Error Identification & Correction:** Provide a set of journal entries or a trial balance with intentional errors, and have students identify and correct them, explaining the reasoning.
- **Real-World Application Analysis:** Provide a simplified financial statement or business transaction from a real company and ask students to analyze it using the accounting principles learned.
- **Interactive Quizzes/Games (Beyond Jeopardy):** Develop more interactive, technology-based quizzes or a "choose your own adventure" style problem that guides students through decision-making in accounting.

## **Resources**

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Based on the content of the unit plan, here are some key resources that would be used for the "Journaling Business Transactions and Introduction to the Accounting Cycle" unit:

- **Textbook:** The "Intro to Accounting" textbook.
- **Teacher-Prepared Handouts/Worksheets:** Used for daily "Do Now" activities, additional practice problems (e.g., A/R and A/P worksheet), and potentially review materials.
- **Accounting Paper/Work Papers:** Essential for students to complete journal entries, T-accounts, and other manual accounting exercises.
- **SmartBoard/Overhead Projector:** For teacher demonstrations of journaling, posting, and problem-solving.
- **Technology for Interactive Reviews:**
  - **Kahoot:** For quick, engaging review sessions.
  - **Jeopardy Game (Teacher-created):** For comprehensive unit review before tests.
- **Answer Sheets/Keys:** For students to check their work and for the teacher to go over tests.

## Unit Plan

Topic/Selection Timeframe	General Objectives	Instructional Activities	Formative and Summative Assessments
Fundamentals of Accounting: The Accounting Equation, Business Transactions, and Introduction to Debit/Credit Rules.  1 week	<ul style="list-style-type: none"> <li>• State and apply the accounting equation in basic and accounting terms (Assets = Liabilities + Owner's Equity).</li> <li>• Define and calculate each element of the accounting equation.</li> <li>• Explain the relationship between property and the accounting equation.</li> <li>• Define business transactions and provide examples.</li> <li>• Analyze how business transactions affect the accounting equation for a sole proprietorship in a service business.</li> <li>• Define and compare Accounts Receivable and Accounts Payable.</li> <li>• Define Profit, Revenue, Expenses, and Withdrawals, and explain their</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Homework and Do Now activities.</li> <li>• Class creates a service business; students develop the basic accounting equation concept using basic terms (Own, Owe, Worth).</li> <li>• Distribute handouts to introduce Assets, Liabilities, Owner's Equity, and "property" in relation to the accounting equation; demonstrate calculating A, L, and OE.</li> <li>• Distribute and go over teacher-prepared handouts on business transactions and accounts.</li> <li>• Demonstrate and practice problems involving business transactions affecting the accounting equation (teacher-</li> </ul>	<b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>• Homework (Go over HW).</li> <li>• Do Now activities (Go over Do Now).</li> <li>• Teacher-prepared worksheets (Distribute handouts, demonstrate calculating A, L, and OE).</li> <li>• Observation of independent practice on problems 3A, 3B, 3C.</li> <li>• Q&amp;A sessions (Develop definitions for accounts payable, accounts receivable, profit, revenue, and expenses).</li> </ul>

	<p>impact on the accounting equation.</p> <ul style="list-style-type: none"> <li>• Develop definitions for Accounts Payable, Accounts Receivable, Profit, Revenue, and Expenses on the board with examples and Q&amp;A.</li> </ul>	<p>prepared problems 3A, 3B, 3C).</p> <ul style="list-style-type: none"> <li>• Develop definitions for Accounts Payable, Accounts Receivable, Profit, Revenue, and Expenses on the board with examples and Q&amp;A.</li> </ul>	
<p>Fundamentals of Accounting: The Accounting Equation, Business Transactions, and Introduction to Debit/Credit Rules.</p>	<ul style="list-style-type: none"> <li>• State and apply the accounting equation in basic and accounting terms (Assets = Liabilities + Owner's Equity).</li> <li>• Define and calculate each element of the accounting equation.</li> <li>• Analyze how business transactions affect the accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Administer a quiz covering the accounting equation and basic transactions.</li> <li>• Review Accounts Receivable and Accounts Payable.</li> <li>• Complete Problem 3-2 on page 56 in the textbook together.</li> <li>• Review the effect of revenue, expenses, and withdrawals on</li> </ul>	<p><b>Formative Assessments:</b></p> <ul style="list-style-type: none"> <li>• Do Now activities (Review for quiz).</li> <li>• Review of Accounts Receivable and Accounts Payable.</li> <li>• Checking student work on Problem 3-2.</li> <li>• Observation of guided and independent practice on Problem 3.3 and Problem 3.3 - Zany.</li> <li>• <b>Summative</b></li> </ul>

	<p>equation for a sole proprietorship in a service business.</p> <ul style="list-style-type: none"> <li>• Define and compare Accounts Receivable and Accounts Payable.</li> <li>• Define Profit, Revenue, Expenses, and Withdrawals and explain their impact on the accounting equation.</li> </ul>	<p>owner's equity, including net income calculation.</p> <ul style="list-style-type: none"> <li>• Complete and review Problem 3.3 (page 60) and Problem 3.3 - Zany (teacher-created) through guided and independent practice.</li> <li>• Independently complete Problem 3-7.</li> <li>• Complete a comprehensive Chapter 3 review.</li> </ul>	<p><b>Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Quiz (covering accounting equation and basic transactions, administered on September 9th).</li> <li>○ Problem 3-7 (collected and graded on September 12th).</li> <li>○ Chapter 3 Review (handed in for grading on September 13th).</li> </ul>
<p>Fundamentals of Accounting: The Accounting Equation, Business Transactions, and Introduction to Debit/Credit Rules.</p>	<ul style="list-style-type: none"> <li>• State and apply the accounting equation in basic and accounting terms (<math>Assets = Liabilities + Owner's Equity</math>).</li> <li>• Define and calculate each element of the accounting equation.</li> <li>• Analyze how business transactions affect the accounting equation for a sole proprietorship in a service business.</li> <li>• Define account, ledger, chart of accounts, "T" account, debit, and</li> </ul>	<ul style="list-style-type: none"> <li>• Review owner's equity, revenue, expenses, and withdrawals, and complete Problem 3-8 (page 67) independently.</li> <li>• Engage in a teacher-prepared Kahoot review session for Chapter 3.</li> <li>• Administer the Chapter 3 test.</li> <li>• Discuss test results, introduce the need for a ledger, and define account, ledger, chart of accounts, "T" account, debit, and credit, showing examples from page 73 of</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities.</li> <li>○ Teacher-prepared Kahoot review session for Chapter 3.</li> <li>○ Observation of independent work on Problem 3-8.</li> <li>○ Q&amp;A during discussion of test results and introduction of new terms (ledger, T-account, debit/credit).</li> <li>○ Practice problems 3-A</li> </ul> </li> </ul>

	<p>credit.</p> <ul style="list-style-type: none"> <li>• State and apply the rules for debit and credit as they pertain to account balances, increasing, and decreasing accounts.</li> <li>• Analyze business transactions using charts and "T" accounts.</li> <li>• Understand and apply the concept of Double-Entry Accounting.</li> </ul>	<p>the textbook.</p> <ul style="list-style-type: none"> <li>• Demonstrate making a ledger and applying the rules for Debits and Credits using the SmartBoard.</li> <li>• Practice problems 3-A and 4-1 (page 77) collaboratively, using charts and "T" accounts.</li> </ul>	<p>and 4-1 (collaborative work).</p> <ul style="list-style-type: none"> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Problem 3-8 (completed independently on September 16th and for homework).</li> <li>○ Chapter 3 Test (administered on September 18th).</li> </ul> </li> </ul>
<p>Fundamentals of Accounting: The Accounting Equation, Business Transactions, and Introduction to Debit/Credit Rules.</p>	<ul style="list-style-type: none"> <li>• Define account, ledger, chart of accounts, "T" account, debit, and credit.</li> <li>• State and apply the rules for debit and credit as they pertain to account balances, increasing, and decreasing accounts.</li> <li>• Analyze business transactions using charts and "T" accounts.</li> <li>• Understand and apply the concept of Double-Entry Accounting.</li> <li>• Review Double Entry Accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Review Double Entry Accounting and rules for increasing/decreasing accounts with debits/credits.</li> <li>• Work independently on Problem 4-2 (page 83).</li> <li>• Complete Problem 4A (teacher-prepared) and submit corrections to previous problems via Google Classroom.</li> <li>• Review Dr and Cr. concepts using Kahoot and SmartBoard, including demonstrating and practicing T-</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities.</li> <li>○ Review of Double Entry Accounting and debit/credit rules.</li> <li>○ Teacher-prepared Problem 4A (completed and submitted via Google Classroom).</li> <li>○ Kahoot review of Dr and Cr concepts.</li> <li>○ Observation of independent work on Problem 4-2, 4-</li> </ul> </li> </ul>

	and rules for increasing/decreasing accounts with debits/credits	<p>account balances.</p> <ul style="list-style-type: none"> <li>• Work independently on Problem 4-5 (page 90) and Problem 4-6 with teacher support and opportunities for peer checking.</li> <li>• Participate in a teacher-created Jeopardy game to review for the Chapter 4 test.</li> </ul>	<p>5, and 4-6.</p> <ul style="list-style-type: none"> <li>○ Jeopardy game review for Chapter 4 test.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Problem 4-4 (assigned as homework on September 27th).</li> <li>○ Chapter 4 Test (preparation happens on September 27th with Jeopardy, test likely in early October).</li> </ul>
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### **Standards for Course Content Area and Cross Content Standards Addressed**

- **9.3.BM.ACCT.1: Apply generally accepted accounting principles (GAAP) to prepare, analyze, and interpret financial statements.**

- *Alignment:* This unit introduces the foundational accounting equation and the fundamental rules of debits and credits, which are core principles underlying GAAP for recording and analyzing business transactions.

- **9.3.BM.ACCT.2: Utilize accounting software and technology to manage financial data.**

- *Alignment:* The unit's suggested modifications for gifted students include exploring how accounting software automates debit/credit entries or creating simple digital "T" account simulators using a spreadsheet, aligning with the use of technology in financial data management.

- **9.3.BM.ACCT.4: Manage financial resources to ensure business sustainability.**

- *Alignment:* Understanding and accurately applying the accounting equation and analyzing business transactions, as taught in this unit, are fundamental first steps in managing a business's

financial resources effectively to ensure its sustainability.

- **9.1.12.A.1: Analyze the impact of economic decisions on individuals, families, businesses, and society.**
  - *Alignment:* Students analyze business transactions and their impact on the accounting equation, understanding how these financial events affect a business's position.
- **9.1.12.C.1: Evaluate the various types of financial documents and their purpose.**
  - *Alignment:* Students are introduced to source documents as the initiation of the accounting cycle, understanding their role in validating transactions.
- **9.1.12.D.1: Apply concepts of financial literacy to personal and business situations.**
  - *Alignment:* The unit directly applies financial literacy through understanding the accounting equation and how business transactions are recorded.
- **9.1.12.E.1: Apply fundamental accounting principles to analyze and record business transactions.**
  - *Alignment:* This is central to the unit, covering the accounting equation, debit/credit rules, and initial journaling.
- **9.1.12.E.2: Utilize technology to manage and analyze financial data.**
  - *Alignment:* The unit's suggested modifications for gifted students include exploring how accounting software automates entries or creating simple digital "T" account simulators, aligning with this standard.
- **9.1.12.E.3: Demonstrate understanding of the accounting cycle and its components.**
  - *Alignment:* The unit explicitly defines the accounting cycle and focuses on its initial steps: source documents, analyzing transactions, and journaling

9.3.12.BM.5

Implement systems, strategies and techniques used to manage information in a business.

## **Suggested Modifications for Students with Disabilities, 504 eligible, Multilingual Learners, At Risk Students and Gifted Students**

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### **For Students with Disabilities (SWD) / 504 Eligible:**

- **Visual Aids:** Provide large-print handouts of "T" accounts and charts. Use color-coding for debits and credits consistently (e.g., green for debits, red for credits for visual learners).
- **Chunking Information:** Break down complex debit/credit rules into smaller, manageable steps. Provide flowcharts or decision trees for analyzing transactions.

- **Extended Time:** Allow extra time for completing problems, quizzes, and tests.
- **Reduced Workload:** Offer fewer problems to complete while ensuring mastery of core concepts.
- **Manipulatives:** Use physical "T" accounts or cards to physically move and place debits and credits, aiding kinesthetic learners.
- **Frequent Checks for Understanding:** Regularly pause for questions and check student comprehension, providing immediate feedback and reteaching as needed.
- **Preferential Seating:** Seat students near the teacher or away from distractions.

#### **For Multilingual Learners (MLL):**

- **Vocabulary Support:** Pre-teach key accounting vocabulary (account, ledger, debit, credit, transaction) using visual dictionaries, gestures, and cognates if applicable.
- **Translated Glossary:** Provide a glossary of accounting terms in their native language or with simplified English definitions.
- **Sentence Starters/Frames:** Offer sentence frames to help structure explanations when discussing "T" accounts or transaction analysis.
- **Peer Support:** Pair MLL students with English-proficient peers for collaborative problem-solving and discussion.
- **Visual Examples:** Rely heavily on visual examples and non-linguistic cues (diagrams, arrows, numerical changes) to illustrate concepts.
- **Simplified Instructions:** Provide instructions both orally and in written, simplified language.

#### **For At-Risk Students:**

- **High-Structure & Routine:** Maintain a consistent daily routine for instruction, practice, and review to build predictability and confidence.
- **Frequent Low-Stakes Practice:** Incorporate many short, low-pressure practice opportunities (e.g., quick warm-ups, exit tickets, partner checks) rather than just long assignments.
- **Positive Reinforcement:** Provide frequent and specific praise for effort and progress, celebrating small successes.
- **Scaffolding:** Provide more explicit scaffolding, such as partially completed "T" accounts or templates for transaction analysis, gradually reducing support as understanding grows.
- **Tiered Activities:** Offer differentiated problems that range in complexity, allowing students to build foundational skills before moving to more challenging applications.

- **Mentorship/Tutoring:** Connect students with peer tutors or offer dedicated one-on-one check-ins.

### For Gifted Students:

- **Accelerated Pace:** Allow students who grasp concepts quickly to move ahead to more complex problems or advanced topics.
- **Deeper Dive:** Encourage exploration of advanced topics, such as different types of ledgers, specialized journals, or the impact of less common transactions.
- **Real-World Scenarios:** Provide complex, multi-faceted business case studies for analysis that require critical thinking and problem-solving beyond basic application.
- **Research & Presentation:** Have students research a specific accounting principle or historical figure and present their findings to the class.
- **Mentoring Role:** Assign gifted students to assist struggling peers, which reinforces their own understanding and develops leadership skills.
- **Technology Integration:** Challenge them to explore how accounting software automates debit/credit entries or to create their own simple digital "T" account simulator using a spreadsheet.

## Computer Sci Design Thinking

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- **9.4.12.CI.1: Evaluate how computational thinking and design thinking can be used to solve complex problems.**
  - *Alignment:* Analyzing transactions and applying debit/credit rules requires systematic, logical problem-solving. The "Error Identification & Correction" alternate assessment directly applies design thinking principles.
- **9.4.12.CT.1: Identify and apply computational thinking practices to design and develop solutions.**
  - *Alignment:* Students apply logical rules (accounting equation, debit/credit) and systematic processes (analyzing transactions, journaling) to organize financial data, mirroring computational practices.
- **9.4.12.TL.1: Evaluate the impact of technology on society and the environment.**
  - *Alignment:* The "Technology Integration" suggestion for gifted students encourages students to consider how accounting software impacts efficiency, aligning with this standard.

## **Career Readiness, Life Literacies and Key Skills Practice**

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- **9.1.12.CR.1: Utilize critical thinking and problem-solving skills to make informed decisions.**
  - *Alignment:* Analyzing business transactions, applying the accounting equation, and mastering debit/credit rules all require critical thinking and problem-solving.
- **9.1.12.CR.2: Apply appropriate academic and technical skills to career readiness.**
  - *Alignment:* The foundational accounting skills learned are essential technical skills for various business and finance careers.
- **9.1.12.CR.3: Analyze the impact of personal and professional decisions on career pathways.**
  - *Alignment:* Understanding core business financial principles is crucial for navigating any professional path effectively.
- **9.1.12.CR.4: Communicate effectively in a variety of contexts.**
  - *Alignment:* Defining key terms, explaining concepts to peers, and engaging in Q&A sessions enhance communication skills.
- **9.1.12.CR.5: Demonstrate collaboration and teamwork skills to achieve goals.**
  - *Alignment:* Collaborative problem-solving activities (e.g., Problem 3-2, 3.3) foster teamwork.
- **9.1.12.CR.6: Demonstrate creativity and innovation in problem-solving.**
  - *Alignment:* "Concept Maps" or "Explain-It-To-A-Friend" tasks allow for creative demonstration of understanding.
- **9.1.12.CR.7: Employ financial literacy skills to make informed financial decisions.**
  - *Alignment:* Directly addressed by the unit's focus on the accounting equation and the impact of business transactions.

# Unit 3: Journaling Business Transactions, Posting to the General Ledger, and Introduction to the Trial Balance.

Content Area: **Business**  
Course(s):  
Time Period: **2nd Marking Period**  
Length: **1 week**  
Status: **Awaiting Review**

## Summary of the Unit

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This unit focuses on the critical intermediate steps of the accounting cycle. It builds on the foundational understanding of journaling transactions by introducing the process of **posting**, which is the transfer of journal entries to the individual general ledger accounts. Students will learn how to organize account information in a four-column ledger and master the steps involved in posting. The unit then culminates with the preparation of a **trial balance**, a crucial accounting report that lists all general ledger accounts and their balances to verify the equality of total debits and total credits, ensuring the accounting equation remains in balance before preparing financial statements. Essentially, this unit moves from the initial recording of transactions to their classification and summarization, preparing the groundwork for formal financial reporting.

## Enduring Understandings

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Students will understand that the systematic and accurate process of journaling and posting transactions to the general ledger, followed by the preparation of a trial balance, is fundamental to ensuring the mathematical equality of debits and credits and forming the basis for reliable financial reporting.

## Essential Questions

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- How do we organize vast amounts of daily business transactions into a clear, classified financial record?
- What is the purpose of transferring information from journals to ledgers, and why is this step crucial?
- How does the trial balance act as a critical checkpoint in the accounting process?
- Why is ensuring that debits equal credits so fundamental to accurate financial reporting?
- What are the consequences of errors in journaling or posting, and how can they be identified?

## Unit Summative Assessment and Alternate Assessment Options

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### Unit Summative Assessment Examples:

- **Comprehensive Accounting Cycle Problem:** Provide a multi-day project or a substantial problem set that requires students to:
  - Analyze a series of new business transactions.
  - Journalize these transactions in a general journal.
  - Post all journal entries to a general ledger (using four-column ledger paper).
  - Calculate the ending balances for all ledger accounts.
  - Prepare a trial balance from the ledger account balances.
  - *Example from your Canvas:* The "Practice Set - Canyon.com Web Sites" is a perfect example of this type of comprehensive summative assessment, as is "Problem 7-8."
- **Chapter Test (Chapters 6 and 7):** A formal test covering:
  - Definitions of key terms (posting, ledger, trial balance, journal).
  - Application of journaling rules for various transactions.
  - Demonstrating the steps of posting from a journal to a ledger.
  - Calculating account balances in a ledger.
  - Identifying and correcting errors in journal entries or ledger postings.
  - Preparing a trial balance from the provided account balances.
  - *Example from your Canvas:* The "Chapter 6 Test" scheduled for November 15th directly aligns with this, and a potential Chapter 7 test (which would cover posting and trial balance) would also fit.

### Alternate Assessment Options:

- **"Accounting Cycle Flowchart/Diagram Project":** Students create a visual representation (digital or physical) of the accounting cycle, specifically focusing on the steps from source documents through journaling, posting, and preparing a trial balance. They must clearly explain each step and its purpose.
- **Error Analysis Case Study:** Provide a set of pre-journalized transactions or a populated general ledger/trial balance that contains several common errors (e.g., incorrect debits/credits, posting to the wrong account, mathematical errors in balancing). Students must identify each error, explain why it's an error, and describe how to correct it.

- **Peer Teaching Session:** Students, individually or in pairs, prepare and deliver a short lesson to a small group of classmates (or the whole class) explaining a specific step of the accounting cycle, such as "How to Post a Journal Entry" or "The Purpose of the Trial Balance." They would demonstrate the steps and answer questions.
- **Interactive "Click-and-Drag" Activity (Digital):** Using a platform like Google Slides or a simple web-based tool, create an activity where students drag and drop journal entries to the correct ledger accounts, or drag account balances to the correct column on a trial balance. This provides immediate visual feedback.
- **Role-Play/Scenario-Based Task:** Assign students roles in a small business. Provide a few simple business scenarios, and have them, in character, explain how they would record and track the transactions, using accounting terminology correctly.

## Resources

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- **Textbook:** This is the primary resource for assigned problems (e.g., Problem 6-6, 6-7, 6-8, 7-1, 7-2, 7-3, 7-5, 7-7, 7-8).
- **Teacher-Prepared Handouts/Worksheets:** Used for "Do Now" activities (e.g., "A/R and A/P worksheet," "chapter 6 definitions," "handout-springboard to posting," "Problem 7a").
- **Accounting Paper/Work Papers:** Essential for completing journal entries, T-accounts, ledger accounts (4-column ledger paper), and trial balances.
- **SmartBoard:** Used for teacher demonstrations of journaling, posting, calculating balances, and creating trial balances.
- **Teacher-Created Jeopardy Game:** For unit review.
- **Practice Set - Canyon.com Web Sites:** A comprehensive multi-day project involving source documents, journaling, posting, and preparing a trial balance.
- **Oncourse Classroom:** For submitting work and potentially accessing materials.

### External Resources (General Suggestions):

- **Accounting Software Tutorials (e.g., QuickBooks Online, Xero):** Even if not directly used for entry, watching tutorials on how real-world software handles journaling, posting, and trial balance creation can provide valuable context. Many free trial versions or educational demos are available.
- **Educational Accounting Websites/Videos:** Websites like AccountingCoach.com, Khan Academy (Accounting section), or YouTube channels dedicated to accounting education often have clear explanations, practice problems, and visual aids for debits/credits, journals, ledgers, and trial balances.

- **Online Practice Problem Generators:** Some educational sites offer tools to generate random transactions for practice in journaling and posting.
- **Industry Blogs/Articles:** Simple articles discussing the importance of accurate record-keeping or the role of a trial balance in financial statements can offer real-world relevance.
- **Interactive Simulations/Games:** Beyond simple Jeopardy, some educational platforms offer more immersive simulations where students act as an accountant for a virtual business, performing these steps.

Topic/Selection Timeframe	General Objectives	Instructional Activities	Formative and Summative Assessments
Journaling Business Transactions, Posting to the General Ledger, and Introduction to the Trial Balance  1 Week	<ul style="list-style-type: none"> <li>• Record business transactions using a General Journal.</li> <li>• Define and use the steps of the accounting cycle.</li> </ul>	<ul style="list-style-type: none"> <li>• Review Do Now activities and Go over Homework.</li> <li>• Students will complete Problem 6-6 independently at their workstations. Teacher will move around the room to answer questions and check on student's progress.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities.</li> <li>○ Observation of independent work on Problem 6-6.</li> <li>○ Q&amp;A sessions.</li> <li>○ Checking student progress at workstations.</li> </ul> </li> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Problem 6-6 (independent work, likely graded).</li> <li>○ Quarterly Assessment (November).</li> </ul> </li> </ul>
Journaling Business Transactions, Posting to the General Ledger, and Introduction to the Trial Balance  1 Week	<ul style="list-style-type: none"> <li>• Record business transactions using a General Journal.</li> <li>• Define the Accounting Cycle.</li> <li>• Identify the first 3 steps in the Accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Review Do Now activities and Go over Homework.</li> <li>• Students will complete Problem 6-7 independently at their workstation. Teacher will move around the room to answer questions and check on</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (A/R and A/P worksheet, chapter 6 definitions, find testing seat).</li> <li>○ Observation of independent work on</li> </ul> </li> </ul>

	<p>Cycle.</p> <ul style="list-style-type: none"> <li>• Define and list 4 source documents.</li> <li>• Define accounting period, calendar year, and fiscal year.</li> <li>• Define journal.</li> </ul>	<p>student's progress.</p> <ul style="list-style-type: none"> <li>• Students will complete Problem 6-8 independently at their workstation. Teacher will move around the room to answer questions and check on student's progress. Students will submit their work for grading and teacher feedback.</li> <li>• Students will play a teacher-created game of Jeopardy as a review for the Chapter 6 test, divided into 3 teams taking turns picking categories and dollar amounts to come up with questions for the answers.</li> <li>• Administer Chapter 6 test.</li> </ul>	<p>Problem 6-7 and Problem 6-8.</p> <ul style="list-style-type: none"> <li>○ Q&amp;A sessions.</li> <li>○ Checking student progress at workstations.</li> <li>○ Jeopardy game review for Chapter 6 test.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Problem 6-7 (independent work, likely graded).</li> <li>○ Problem 6-8 (independent work, submitted for grading and feedback).</li> <li>○ Chapter 6 Test (November 15th).</li> </ul>
<p>Journaling Business Transactions, Posting to the General Ledger, and Introduction to the Trial Balance</p> <p>1 Week</p>	<ul style="list-style-type: none"> <li>• Define posting.</li> <li>• List the steps in posting.</li> <li>• Identify the columns in a four-column ledger.</li> <li>• Open accounts in four-column ledger paper.</li> <li>• Post from the</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (handout-springboard to posting).</li> <li>• Show a 4-column ledger, handout 7-1, and textbook page 65; open accounts in 4-column ledgers with balances.</li> <li>• List the steps to open accounts in a</li> </ul>	<p>• <b>Formative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Do Now activities (Handout-springboard to posting, review definition of posting, steps in posting).</li> <li>○ Observation of independent and demo work</li> </ul>

	<p>general journal to the general ledger.</p> <ul style="list-style-type: none"> <li>• Create a trial balance.</li> <li>• Journalize, post, and prepare a Trial Balance.</li> </ul>	<p>4-column ledger.</p> <ul style="list-style-type: none"> <li>• Discuss posting as the 4th step in the accounting cycle.</li> <li>• Do Problem 7-1 (demo) and distribute paper.</li> <li>• Check and go over Homework for Problem 7-1.</li> <li>• Review definition of posting.</li> <li>• Demo posting with Problem 7-2 (handout and SmartBoard).</li> <li>• List steps in posting.</li> <li>• Do a teacher-prepared problem.</li> <li>• Check Homework for Problem 7-3.</li> <li>• Go over Do Now (steps in posting).</li> <li>• Independently open accounts for teacher-prepared problem 7a at workstations; the teacher will check for correctness. The teacher will post Teacher 7-a with the class using SmartBoard.</li> <li>• Distribute working papers for Problem 7-5 (page 175);</li> </ul>	<p>(Problem 7-1, 7-2, 7a, 7-5, 7-7).</p> <ul style="list-style-type: none"> <li>○ Q&amp;A sessions.</li> <li>○ Checking student progress at workstations.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Problem 7-5 (independent work, likely graded).</li> <li>○ Problem 7-7 (comprehensive problem: journalize, post, trial balance).</li> <li>○ Practice Set - Canyon.com Web Sites (beginning of multi-day project).</li> </ul>
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		<p>preview the problem with the class.</p> <ul style="list-style-type: none"> <li>• Students will post Problem 7-5 at their workstations as the teacher checks their work.</li> <li>• Students will complete Problem 7-7 (page 175): journalize entries, post to the general ledger, calculate balances, and create a trial balance.</li> <li>• Give each student a copy of the practice set - Canyon.com Websites. Students will review source documents and journalize in the general journal. After recording journal entries, post entries to the general ledger. Next, calculate ending balances for each general ledger account. Finally, create a trial balance using the balances in the general ledger.</li> </ul>	
Journaling Business Transactions, Posting to the General Ledger, and	<ul style="list-style-type: none"> <li>• Prepare a trial balance using the balances in a general ledger.</li> </ul>	<ul style="list-style-type: none"> <li>• Students will finish Problem 7-8: analyze source documents, journalize entries into the general</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (define a TB, review</li> </ul> </li> </ul>

<p>Introduction to the Trial Balance</p> <p>1 Week</p>	<ul style="list-style-type: none"> <li>• Journalize, post, and prepare a Trial Balance.</li> </ul>	<p>journal, post entries into the general ledger, then create a trial balance. Students will work independently at their workstations while the teacher moves around the room to check student's progress and ensure they remain on task. (This is a 2-day graded assignment).</p> <ul style="list-style-type: none"> <li>• Students will continue to work on the practice set - Canyon.com Web Sites: review source documents, journalize, post, calculate balances, and create a trial balance. This is a multi-day project.</li> </ul>	<p>steps of the accounting cycle).</p> <ul style="list-style-type: none"> <li>○ Observation of independent work on Problem 7-8 and Canyon.com Web Sites practice set.</li> <li>○ Q&amp;A sessions.</li> <li>○ Checking student progress at workstations.</li> </ul> <ul style="list-style-type: none"> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Problem 7-8 (graded assignment, 2 days).</li> <li>○ Practice Set - Canyon.com Web Sites (multi-day project, likely ongoing completion and submission).</li> </ul> </li> </ul>
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**Standards for Course Content Area and Cross Content Standards Addressed**

- - **9.3.BM.ACCT.1: Apply generally accepted accounting principles (GAAP) to prepare, analyze, and interpret financial statements.**

- *Alignment:* This unit focuses on the systematic process of journaling and posting transactions to the general ledger, and preparing a trial balance, all of which are fundamental steps in adhering to GAAP for accurate financial record-keeping.
- **9.3.BM.ACCT.2: Utilize accounting software and technology to manage financial data.**
  - *Alignment:* The unit suggests exploring how accounting software automates journaling, posting, and trial balance creation, aligning with the use of technology in financial data management.
- **9.3.BM.ACCT.4: Manage financial resources to ensure business sustainability.**
  - *Alignment:* The accurate and systematic recording and summarization of financial data through journaling, posting, and trial balance preparation are crucial for effectively managing a business's financial resources.

### **Suggested Modifications for Students with Disabilities, 504 eligible, Multilingual Learners, At Risk Students and Gifted Students**

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#### **For Students with Disabilities (SWD) / 504 Eligible:**

- **Do Now Activities:** Provide graphic organizers, word banks, or multiple-choice options for "Do Now" prompts. Allow verbal responses or the use of a scribe.
- **Independent Work (Problems 6-6, 6-7, 6-8, 7-1, 7-2, 7-5, 7-7, 7-8, Canyon.com Practice Set):**
  - **Chunking:** Break down multi-step problems into smaller, more manageable parts.
  - **Templates/Scaffolding:** Provide pre-formatted journal entry templates or ledger sheets with clear instructions and examples. Offer partially completed versions.
  - **Extended Time:** Allow extra time for completing problems, quizzes, and tests.
  - **Reduced Workload:** Consider reducing the number of transactions or problems while ensuring mastery of core concepts.
  - **Direct Instruction:** Provide clear, concise, step-by-step instructions for tasks.
  - **Frequent Check-ins:** Increase teacher check-ins during independent work to provide immediate feedback and support.
- **Jeopardy Review Game:** Pair students with supportive peers. Allow use of notes during the game.
- **Tests (Quarterly, Chapter 6):** Offer extended time, reduced answer choices, or a quiet testing environment as per IEP/504 plans. Focus grading on conceptual understanding.

### For Multilingual Learners (MLL):

- **Vocabulary Support:** Pre-teach key accounting vocabulary (e.g., "journalize," "post," "trial balance," "ledger," "source documents") using visuals, gestures, and simplified definitions. Provide a bilingual glossary if possible.
- **Sentence Starters/Frames:** Offer sentence frames for Q&A and explanations during class discussions.
- **Visual Aids:** Use consistent color-coding for debits and credits. Utilize diagrams and flowcharts to illustrate the accounting cycle steps and posting process.
- **Peer Support:** Strategically pair MLL students with English-proficient peers for collaborative work on problems and review games.
- **Simplified Instructions:** Provide written instructions in clear, concise language, accompanied by oral explanations.
- **Jeopardy Review Game:** Pre-teach specific terms used in the game questions/answers.

### For At-Risk Students:

- **High-Structure & Routine:** Maintain a predictable daily and weekly structure to build confidence and reduce anxiety.
- **Frequent Low-Stakes Practice:** Incorporate many short, low-pressure practice opportunities (e.g., quick checks after each mini-lesson, exit tickets).
- **Positive Reinforcement:** Provide specific and frequent praise for effort, participation, and progress.
- **Targeted Small Group Support:** Provide additional small group instruction for challenging concepts or transactions.
- **Scaffolding:** Offer partially completed templates for problems or step-by-step guides for journaling and posting. Gradually reduce scaffolding as proficiency increases.
- **Jeopardy Review Game:** Ensure teams are balanced, and provide ample opportunity for all students to contribute.

### For Gifted Students:

- **Accelerated Pace:** Allow students who demonstrate mastery to work on advanced problems (e.g., more complex transactions or longer problem sets within the practice set).
- **Deeper Analysis:** Challenge them to analyze the *why* behind accounting rules and processes (e.g., "Why is a trial balance prepared?" or "What are the implications of a specific journal entry?").
- **Real-World Application:** Provide simplified real-world scenarios that require more comprehensive journaling and analysis (e.g., examining simplified financial news articles related to accounting).

cycles).

- **Mentoring Role:** Encourage them to assist struggling peers, explaining concepts in their own words.
- **Technology Integration:** Explore how accounting software automates journaling, posting, and trial balance creation. Challenge them to create a simple spreadsheet model to simulate these steps.
- **Jeopardy Review Game:** Challenge them to create some of the more difficult Jeopardy questions or to lead a review session for their team.
- **Chapter 6 Test/Quarterly Assessment:** Offer optional bonus questions that require higher-order thinking or application of concepts in unique scenarios.

## **Computer Sci Design Thinking**

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- **9.4.12.CI.1: Evaluate how computational thinking and design thinking can be used to solve complex problems.**
  - *Alignment:* The systematic process of journaling, posting, and balancing a trial balance requires logical, step-by-step thinking akin to computational thinking. The "Error Analysis Case Study" directly applies design thinking principles to identify and correct errors.
- **9.4.12.CT.1: Identify and apply computational thinking practices to design and develop solutions.**
  - *Alignment:* Students apply logical rules and systematic processes to organize and verify financial data, mirroring computational practices. The challenge to create a simple spreadsheet model to simulate these steps directly supports this.
- **9.4.12.TL.1: Evaluate the impact of technology on society and the environment.**
  - *Alignment:* The "Technology Integration" suggestion encourages students to consider how accounting software impacts efficiency and accuracy in business.

## **Career Readiness, Life Literacies and Key Skills Practice**

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- **9.1.12.CR.1: Utilize critical thinking and problem-solving skills to make informed decisions.**
  - *Alignment:* Mastering journaling, posting, and especially preparing and balancing the trial balance, requires significant critical thinking and problem-solving to ensure accuracy and identify discrepancies.
- **9.1.12.CR.2: Apply appropriate academic and technical skills to career readiness.**
  - *Alignment:* The skills of journaling, posting, and trial balance preparation are fundamental technical skills for careers in accounting, finance, and business administration.
- **9.1.12.CR.3: Analyze the impact of personal and professional decisions on career pathways.**
  - *Alignment:* Understanding the systematic recording of financial data is crucial for any professional role involving business operations or financial oversight.
- **9.1.12.CR.4: Communicate effectively in a variety of contexts.**
  - *Alignment:* Explaining accounting concepts to peers (e.g., in "Peer Teaching Session"), justifying entries, and engaging in Q&A sessions enhance communication skills.
- **9.1.12.CR.5: Demonstrate collaboration and teamwork skills to achieve goals.**
  - *Alignment:* Collaborative work on problems (e.g., "Road Runner Problem" or parts of the "Canyon.com Web Sites" practice set) fosters teamwork.
- **9.1.12.CR.6: Demonstrate creativity and innovation in problem-solving.**
  - *Alignment:* Creating an "Accounting Cycle Flowchart/Diagram" or an "Interactive 'Click-and-Drag' Activity" allows for creative demonstration of understanding.
- **9.1.12.CR.7: Employ financial literacy skills to make informed financial decisions.**
  - *Alignment:* Directly addressed by the unit's focus on accurately tracking and summarizing financial information, which is foundational to informed financial decision-making.

# Unit 4: Accounting Cycle: Trial Balance, Worksheets, and Introduction to Financial Statements

Content Area: **Business**  
Course(s):  
Time Period: **2nd Marking Period**  
Length: **2 weeks**  
Status: **Awaiting Review**

## Summary of the Unit

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**Completing the Accounting Cycle: Trial Balance, Worksheets, and Introduction to Financial Statements** is pivotal as it guides students through the later stages of the accounting cycle, moving beyond the initial recording and posting.

Key learning objectives for December include:

- **Mastering the Trial Balance:** Students will solidify their ability to prepare a trial balance, ensuring the equality of debits and credits from the general ledger.
- **Understanding and Creating Worksheets:** A significant focus is placed on using the trial balance to create comprehensive six-column worksheets, including the calculation of net income. This involves both manual preparation and utilizing Excel for efficiency.
- **Introducing Financial Statements:** The unit culminates in identifying, defining, and understanding the purpose of the three major financial statements (Income Statement, Balance Sheet, and Statement of Owner's Equity), as well as identifying their data sources.

Instructional activities involve extensive hands-on practice with various problems, including a multi-day comprehensive practice set ("Canyon.com Web Sites"). Teacher-led demonstrations using the SmartBoard, review sessions like Jeopardy games, and independent work are integral components. Assessments throughout the month are a mix of formative and summative. Formative assessments include daily "Do Now" activities, observations during independent practice, and Q&A sessions. Summative assessments feature graded problems and culminate with a Chapter 8 Test. The comprehensive practice set also serves as a significant ongoing assessment. The unit also covers a Chapter 7 assessment. Overall, this unit ensures students can complete the initial phases of the accounting cycle and accurately extract crucial financial information to begin preparing formal financial statements.

## Enduring Understandings

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Students will understand that accurately applying the steps of the accounting cycle, from journaling to posting and preparing a trial balance, is essential for maintaining the mathematical balance of financial records and establishing a reliable foundation for further financial reporting.

## Essential Questions

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- How does the accounting cycle ensure that all financial activities of a business are accurately recorded from start to finish?
- What crucial information does a trial balance provide, and why is its preparation a vital checkpoint in the accounting process?
- How do journal entries and posting work together to systematically organize a company's financial data?
- Why is it critical that total debits equal total credits on a trial balance?
- What happens if steps in the accounting cycle, such as journaling or posting, are incomplete or incorrect?

## Unit Summative Assessment and Alternate Assessment Options

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### Unit Summative Assessment Examples:

- **Comprehensive Accounting Cycle Problem:** A substantial problem that requires students to perform a complete mini-cycle: analyzing transactions, journaling them in a general journal, posting them to general ledger accounts, and then preparing a trial balance using the ending balances. This directly assesses all three selected objectives.
- **Case Study with Journaling and Trial Balance:** Students are given a detailed scenario of a small business's month of operations. They must identify the transactions, journalize them, and then produce a trial balance to ensure accuracy.
- **Formal Test with Problem-Solving:** A test that includes sections for:
  - Identifying the steps of the accounting cycle in order.
  - Analyzing and journaling various business transactions.
  - Demonstrating the posting process for selected journal entries.
  - Calculating account balances and preparing a trial balance from a given set of ledger accounts.

### Alternate Assessment Options:

- **Accounting Cycle Journey" Presentation/Diagram:** Students create a visual presentation (e.g., a

large poster, digital presentation, or infographic) that maps out the steps of the accounting cycle covered, explicitly showing how journaling, posting, and the trial balance fit into the overall process. They could explain each step and its importance.

- **Error Identification Challenge:** Provide a pre-prepared set of journal entries, ledger accounts, or a trial balance that contains deliberate errors. Students must identify the errors, explain the mistake, and show the correct entry or adjustment. This assesses their understanding of the rules and processes.
- **"Teacher for a Day" Explanation:** Students prepare to teach a specific concept (e.g., "How to Prepare a Trial Balance" or "The Relationship Between Journals and Ledgers") to a small group of peers, demonstrating their mastery through explanation and demonstration.
- **Digital Spreadsheet Project:** Students create a simplified spreadsheet (e.g., in Excel or Google Sheets) where they can input transactions, link them to "T" accounts or basic ledger formulas, and automatically generate a simple trial balance. This requires understanding the mechanics and applying technology.

## Resources

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### Internal Resources (from your lesson plan):

- **Textbook:** This is the primary source for Problems 7-8 and other related exercises.
- **Teacher-Prepared Handouts/Worksheets:** Used for "Do Now" activities (e.g., "define a TB," "review steps of the accounting cycle," "What is a trial balance?," "Why is a trial balance prepared?").
- **Accounting Paper/Work Papers:** Essential for students to complete journal entries, general ledger accounts, and trial balances.
- **SmartBoard:** Used for teacher demonstrations of journaling, posting, calculating balances, and creating trial balances.
- **Teacher-Created Jeopardy Game:** Specifically mentioned as a review for the Chapter 7 assessment.
- **Practice Set - Canyon.com Web Sites:** A comprehensive multi-day project that directly involves analyzing source documents, journaling, posting, and preparing a trial balance.

### External Resources (General Suggestions):

- **Online Accounting Software Demos/Tutorials:** While not for hands-on entry in this unit, watching short videos on platforms like QuickBooks Online or Xero can show students how real-world software handles journaling, posting to ledgers, and generating trial balances automatically. This provides a glimpse into professional practice.
- **Educational Accounting Websites:** Websites such as AccountingCoach.com or the accounting sections of Khan Academy offer free lessons, quizzes, and clear explanations of the accounting cycle, debits/credits, journals, ledgers, and trial balances.

- **YouTube Tutorials:** Many accounting educators post videos demonstrating step-by-step processes for journaling, posting, and preparing a trial balance.
- **Spreadsheet Software (Excel/Google Sheets):** While the unit mentions Excel for worksheets later, even for journaling and simple ledgers, spreadsheets can be used by advanced students to understand how these processes could be digitally organized.

## Unit Plan

Topic/Selection Timeframe	General Objectives	Instructional Activities	Formative and Summative Assessments
Completing the Accounting Cycle: Trial Balance, Worksheets, and Introduction to Financial Statements.  1 Week	<ul style="list-style-type: none"> <li>• Prepare a trial balance using the balances in a general ledger.</li> <li>• Define and use the steps of the accounting cycle.</li> <li>• Journalize, post, and prepare a Trial Balance.</li> </ul>	<ul style="list-style-type: none"> <li>• Students will finish Problem 7-8: analyze source documents, journalize entries into the general journal, post entries into the general ledger, then create a trial balance. Students will work independently at their workstations while the teacher moves around the room to check student's progress and ensure they remain on task. (This is a 2-day graded assignment, continuing from late November).</li> <li>• Students will play a teacher-created game of Jeopardy as a review for this week's Chapter 7 assessment. Students will be</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (define a TB, review steps of the accounting cycle, What is a trial balance?, Why is a trial balance prepared?).</li> <li>○ Observation of independent work on Problem 7-8 and Canyon.com Web Sites practice set.</li> <li>○ Q&amp;A sessions.</li> <li>○ Checking student progress at workstations.</li> <li>○ Jeopardy game review for Chapter 7</li> </ul> </li> </ul>

		<p>divided into 3 teams. Students will take turns picking a category and a dollar amount. They will work as a team to come up with a question to the answer on the Jeopardy board.</p> <ul style="list-style-type: none"> <li>• Students will continue to work on the practice set - Canyon.com Web Sites: review source documents, journalize, post, calculate balances, and create a trial balance. This is a multi-day project.</li> </ul>	<p>assessment.</p> <ul style="list-style-type: none"> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Problem 7-8 (graded assignment, 2 days).</li> <li>○ Practice Set - Canyon.com Web Sites (multi-day project, likely ongoing completion and submission).</li> <li>○ Chapter 7 assessment (reviewed with Jeopardy game).</li> </ul> </li> </ul>
<p>Completing the Accounting Cycle: Trial Balance, Worksheets, and Introduction to Financial Statements.</p> <p>1 Week</p>	<ul style="list-style-type: none"> <li>• Calculate net income using a trial balance.</li> <li>• Define a worksheet using an example.</li> <li>• Create a 6-column worksheet from a trial balance.</li> <li>• Prepare a 6-column worksheet using Excel.</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (teacher-prepared handout) which will lead into a need for a worksheet.</li> <li>• Prepare a trial balance as a review. From the Trial Balance, prepare a 6-column worksheet together as a class. Using the SmartBoard, demo Problems 8-2, 8-3, 8-4, and 8-5.</li> <li>• Distribute rules on</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (teacher-prepared handout, Hand out 8-1 - heading, Think Critically, Questions on Problem 8-5, Teacher-prepared handout).</li> <li>○ Observation of independent and</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>• Define and explain the matching principle.</li> <li>• Identify the three financial statements.</li> <li>• Identify and define the three major financial statements.</li> <li>• Identify the source of data for the financial statements.</li> <li>• Identify the purpose for preparing the statements.</li> </ul>	<p>preparing a 6-column worksheet.</p> <ul style="list-style-type: none"> <li>• Review parts of the worksheet.</li> <li>• Use the SmartBoard to go over the Do Now (Hand out 8-1 - heading).</li> <li>• Go over the Homework using the SmartBoard.</li> <li>• Collaboratively complete Problem 8-4 (page 199) using the SmartBoard.</li> <li>• Go over Do Now (Think Critically, top of Page 194).</li> <li>• Review Trial Balance students had to create for Homework to ensure everyone has the correct account balances.</li> <li>• Complete Problem 8-5: students will work independently at their workstations as teacher moves around the room, meeting with students individually to answer any questions, ensuring they remain on task and have the correct balances in their accounts.</li> </ul>	<p>collaborative work (Problem 8-2, 8-3, 8-4, 8-5, 8-7).</p> <ul style="list-style-type: none"> <li>○ Q&amp;A sessions (students giving answers for 8-4, questions during SmartBoard demo, What is a CPA?, What accounts are on the Income Statement?, What is the heading for a balance sheet?).</li> <li>○ Checking student progress at workstations.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Problem 8-4 (completed collaboratively, likely graded).</li> <li>○ Problem 8-5 (independent work, likely graded).</li> <li>○ Problem 8-7 (Excel worksheet, likely graded).</li> </ul>
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		<ul style="list-style-type: none"> <li>• Go over Do Now (Questions on Problem 8-5).</li> <li>• Complete Problem 8-7: Using Excel, students will prepare a six-column spreadsheet. Students will work independently at their workstations as teacher moves around the room, meeting with students individually to answer any questions, ensuring they remain on task and have the correct balances in their accounts.</li> <li>• Go over Do Now (Teacher-prepared handout).</li> <li>• Using Problem 8-7, develop the three financial statements for Outback Guide Services.</li> <li>• Teacher will demo on SmartBoard as students copy the example at their seats.</li> </ul>	
Completing the Accounting Cycle: Trial Balance, Worksheets, and Introduction	<ul style="list-style-type: none"> <li>• Prepare a 6-column worksheet using Excel.</li> <li>• Define and explain the matching</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (Questions on Problem 8-5).</li> <li>• Review Trial Balance students had to create for Homework to</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (Questions on Problem 8-5, Teacher-</li> </ul> </li> </ul>

<p>to Financial Statements.</p> <p>1 Week</p>	<p>principle.</p> <ul style="list-style-type: none"> <li>• Identify the three financial statements.</li> <li>• Identify and define the three major financial statements.</li> <li>• Identify the source of data for the financial statements.</li> <li>• Identify the purpose for preparing the statements.</li> <li>• Prepare a 6-column worksheet.</li> <li>• Create a six-column worksheet.</li> </ul>	<p>ensure everyone has the correct account balances.</p> <ul style="list-style-type: none"> <li>• Complete Problem 8-7: Using Excel, students will prepare a six-column spreadsheet. Students will work independently at their workstations as teacher moves around the room, meeting with students individually to answer any questions, ensuring they remain on task and have the correct balances in their accounts.</li> <li>• Go over Do Now (Teacher-prepared handout).</li> <li>• Using Problem 8-7, develop the three financial statements for Outback Guide Services.</li> <li>• Teacher will demo on SmartBoard as students copy the example at their seats.</li> <li>• Go over Do Now (How do you know if a corporation has a net loss for the period?).</li> <li>• Students will complete Problem</li> </ul>	<p>prepared handout, How do you know if a corporation has a net loss for the period?, prepare for test, Teacher-prepared handout).</p> <ul style="list-style-type: none"> <li>○ Observation of independent and collaborative work (Problem 8-7, 8A).</li> <li>○ Q&amp;A sessions (What accounts are on the Income Statement?, What is the heading for a balance sheet?, What accounts are on the Balance Sheet?, discuss test, What is the heading for a balance sheet?).</li> <li>○ Checking student progress at workstations.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Problem 8-7 (Excel worksheet, likely graded).</li> <li>○ Problem 8A (completed and submitted for grading).</li> </ul>
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		8A and submit for grading. <ul style="list-style-type: none"> <li>• Administer Chapter 8 test.</li> <li>• Go over Do Now (Teacher-prepared handout).</li> <li>• Using Problem 8-7, develop the three financial statements for Outback Guide Services.</li> <li>• Teacher will demo on SmartBoard as students copy the example at their seats.</li> </ul>	<ul style="list-style-type: none"> <li>○ Chapter 8 Test (December 19th).</li> </ul>
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### **Standards for Course Content Area and Cross Content Standards Addressed**

- **9.3.BM.ACCT.1: Apply generally accepted accounting principles (GAAP) to prepare, analyze, and interpret financial statements.**
  - *Alignment:* The unit directly focuses on preparing trial balances, worksheets, and introducing the major financial statements, which are foundational to GAAP.
- **9.3.BM.ACCT.2: Utilize accounting software and technology to manage financial data.**
  - *Alignment:* The emphasis on using Excel for worksheets and the suggestion to research accounting software features directly supports this standard.
- **9.3.BM.ACCT.3: Analyze financial data to make informed business decisions.**
  - *Alignment:* Understanding how to read and interpret financial statements (even at an introductory level) is the first step in using financial data for decision-making.

These standards emphasize reading, writing, speaking, and listening skills essential for academic and professional success.

- **R.11-12.1: Cite strong and thorough textual evidence to support analysis of what the text**

says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain.

- *Alignment:* Students must refer to textbook explanations and problem descriptions to accurately apply accounting rules and prepare financial documents.
- **W.11-12.2: Write informative/explanatory texts to examine and convey complex ideas, concepts, and information clearly and accurately through the effective selection, organization, and analysis of content.**
  - *Alignment:* Explaining the purpose of financial statements or the steps of the accounting cycle, or justifying error corrections, requires clear explanatory writing.
- **SL.11-12.1: Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 11–12 topics, texts, and issues, building on others' ideas and expressing their own clearly and persuasively.**
  - *Alignment:* Q&A sessions, collaborative problem-solving, and review games (like Jeopardy) foster effective discussion and communication.
- **SL.11-12.2: Integrate multiple sources of information presented in diverse media and formats (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems.**
  - *Alignment:* Students integrate information from textbooks, handouts, SmartBoard demonstrations, and problem scenarios (quantitative data) to complete accounting tasks.

These standards focus on the application of mathematical concepts and reasoning.

- **N.Q.A.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.**
  - *Alignment:* Students work with monetary units (\$) consistently in all accounting problems, ensuring accurate calculations and presentation in financial documents.
- **A.CED.A.1: Create equations and inequalities in one variable and use them to solve problems. Include equations arising from linear and quadratic functions, and simple rational and exponential functions.**
  - *Alignment:* While not complex equations, the accounting equation (Assets = Liabilities + Owner's Equity) and the calculation of net income within the worksheet involve basic algebraic reasoning.
- **S.ID.A.1: Represent data with plots on the real number line (dot plots, histograms, and box plots).**
  - *Alignment:* Although not graphical plots, the organized presentation of financial data in trial balances, worksheets, and financial statements involves structured data

representation.

- **S.ID.B.5: Summarize categorical data for two categories in two-way frequency tables. Interpret relative frequencies in the context of the data (including joint, marginal, and conditional relative frequencies). Recognize possible associations and trends in the data.**
  - *Alignment:* Students are summarizing quantitative data (debits and credits) and organizing it into tables (trial balance, worksheet, financial statements) to reveal financial status and performance.

## **Suggested Modifications for Students with Disabilities, 504 eligible, Multilingual Learners, At Risk Students and Gifted Students**

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### **For Students with Disabilities (SWD) / 504 Eligible:**

- **Do Now Activities:** Provide graphic organizers, word banks, or multiple-choice options for prompts. Allow verbal responses or the use of a scribe.
- **Independent Work (Problems 7-8, Canyon.com Practice Set, 8-2, 8-3, 8-4, 8-5, 8-7, 8A):**
  - **Chunking:** Break down multi-step problems (especially practice sets and comprehensive worksheets) into smaller, more manageable parts.
  - **Templates/Scaffolding:** Provide pre-formatted worksheet templates, clearly labeled sections, or partially completed versions. Offer checklists for steps in preparing worksheets and financial statements.
  - **Extended Time:** Allow extra time for completing all problems, assessments, and the Chapter 8 test.
  - **Reduced Workload:** Consider reducing the number of transactions or columns in a worksheet/financial statement while ensuring mastery of core concepts.
  - **Direct Instruction:** Provide clear, concise, step-by-step instructions for tasks, possibly in written form.
  - **Frequent Check-ins:** Increase teacher check-ins during independent work to provide immediate feedback and support.
- **Jeopardy Review Game:** Pair students with supportive peers. Allow use of notes during the game.
- **Tests (Chapter 7 Assessment, Chapter 8 Test):** Offer extended time, reduced answer choices, or a quiet testing environment as per IEP/504 plans. Focus grading on conceptual understanding of the accounting cycle and financial statements rather than minor errors.

### For Multilingual Learners (MLL):

- **Vocabulary Support:** Pre-teach key accounting vocabulary (e.g., "trial balance," "worksheet," "net income," "financial statements," "Income Statement," "Balance Sheet") using visuals, gestures, and simplified definitions. Provide a bilingual glossary if possible.
- **Sentence Starters/Frames:** Offer sentence frames for Q&A and explanations during class discussions, especially for defining financial statements or explaining the matching principle.
- **Visual Aids:** Use consistent color-coding for different sections of the worksheet. Utilize diagrams and flowcharts to illustrate the flow of data from the trial balance to the worksheet and then to financial statements.
- **Peer Support:** Strategically pair MLL students with English-proficient peers for collaborative work on problems and review games.
- **Simplified Instructions:** Provide written instructions in clear, concise language, accompanied by oral explanations.
- **Jeopardy Review Game:** Pre-teach specific terms used in the game questions/answers.

### For At-Risk Students:

- **High-Structure & Routine:** Maintain a predictable daily and weekly structure to build confidence and reduce anxiety.
- **Frequent Low-Stakes Practice:** Incorporate many short, low-pressure practice opportunities (e.g., quick checks after each mini-lesson, exit tickets, definition reviews).
- **Positive Reinforcement:** Provide specific and frequent praise for effort, participation, and progress.
- **Targeted Small Group Support:** Provide additional small group instruction for challenging concepts like the matching principle or identifying financial statement accounts.
- **Scaffolding:** Offer partially completed worksheet templates or step-by-step guides for preparing financial statements. Gradually reduce scaffolding as proficiency increases.
- **Jeopardy Review Game:** Ensure teams are balanced, and provide ample opportunity for all students to contribute.

### For Gifted Students:

- **Accelerated Pace:** Allow students who demonstrate mastery to work on advanced problems (e.g., more complex worksheet adjustments if applicable, or preparing financial statements for more intricate scenarios).
- **Deeper Analysis:** Challenge them to analyze the *why* behind the matching principle, the purpose of each financial statement, or how financial statements are used by different stakeholders (investors,

creditors).

- **Real-World Application:** Provide simplified financial statements from real companies and ask them to analyze trends or perform basic ratio analysis.
- **Mentoring Role:** Encourage them to assist struggling peers, explaining concepts in their own words, particularly for Excel-based tasks.
- **Technology Integration:** Challenge them to explore advanced Excel functions for accounting, or research different types of accounting software and their features related to worksheets and financial statements.
- **Jeopardy Review Game:** Challenge them to create some of the more difficult Jeopardy questions or to lead a review session for their team.
- **Tests (Chapter 7 Assessment, Chapter 8 Test):** Offer optional bonus questions that require higher-order thinking, critical analysis of financial data, or application of concepts in unique scenarios.

## **Computer Sci Design Thinking**

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- **9.4.12.CI.1: Evaluate how computational thinking and design thinking can be used to solve complex problems.**
  - *Alignment:* Creating and balancing worksheets and financial statements requires systematic, logical problem-solving. The "Error Identification Challenge" directly applies design thinking principles to identify and correct financial discrepancies.
- **9.4.12.CT.1: Identify and apply computational thinking practices to design and develop solutions.**
  - *Alignment:* Students apply logical rules and systematic processes to organize and verify financial data, particularly when using Excel for worksheets, mirroring computational practices.
- **9.4.12.TL.1: Evaluate the impact of technology on society and the environment.**
  - *Alignment:* The unit's emphasis on using Excel for worksheets and the suggestion for gifted students to research accounting software features aligns with evaluating technology's impact on efficiency and accuracy in business.

## **Career Readiness, Life Literacies and Key Skills Practice**

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- **9.1.12.CR.1: Utilize critical thinking and problem-solving skills to make informed decisions.**
  - *Alignment:* Mastering the preparation of trial balances, worksheets, and financial statements, including identifying and correcting errors, requires significant critical thinking and problem-solving.
- **9.1.12.CR.2: Apply appropriate academic and technical skills to career readiness.**
  - *Alignment:* The skills of preparing financial statements and using worksheets are advanced technical skills crucial for careers in accounting, finance, and business analysis.
- **9.1.12.CR.3: Analyze the impact of personal and professional decisions on career pathways.**
  - *Alignment:* Understanding how financial statements reflect a business's performance is crucial for any professional role involving business strategy, investment, or management.
- **9.1.12.CR.4: Communicate effectively in a variety of contexts.**
  - *Alignment:* Explaining financial statements, defining terms, and engaging in Q&A sessions enhance communication skills, especially in a professional context.
- **9.1.12.CR.5: Demonstrate collaboration and teamwork skills to achieve goals.**
  - *Alignment:* Collaborative completion of problems (e.g., Problem 8-4) and review sessions foster teamwork.
- **9.1.12.CR.6: Demonstrate creativity and innovation in problem-solving.**
  - *Alignment:* Creating an "Accounting Cycle Journey" presentation or a "Digital Spreadsheet Project" allows for creative demonstration of understanding.
- **9.1.12.CR.7: Employ financial literacy skills to make informed financial decisions.**
  - *Alignment:* Directly addressed by the unit's focus on preparing and understanding financial statements, which are the basis for informed financial decision-making for businesses and individuals.

# Unit 5: Financial Statements, Closing Entries, Post-Closing Trial Balance, and Comprehensive Accounting Cycle Project.

Content Area: **Business**  
Course(s):  
Time Period: **2nd Marking Period**  
Length: **1 week**  
Status: **Published**

## Summary of the Unit

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This unit is a culminating experience that guides students through the final stages of the accounting cycle and reinforces their understanding of the entire process. Key areas of focus include:

- **Financial Statement Preparation:** Students will learn to prepare the three primary financial statements for a sole proprietorship: the Income Statement, Statement of Changes in Owner's Equity, and the Balance Sheet, often utilizing tools like Google Sheets.
- **Closing Entries:** A significant portion of the unit is dedicated to understanding the purpose of closing temporary accounts and preparing the four necessary closing entries.
- **Post-Closing Trial Balance:** Students will prepare a post-closing trial balance to ensure that only permanent accounts remain open with correct balances after the closing process.
- **Comprehensive Accounting Cycle Project:** The unit culminates in a multi-day, graded quarterly assessment where students complete the entire accounting cycle for a service business, integrating all previously learned concepts from journaling to preparing a post-closing trial balance.

Instructional activities involve extensive hands-on practice with various problems (e.g., Problem 9-6, 9-7, 10-4, 10-5, 10-6, 10-8), teacher-led demonstrations using the SmartBoard, and significant independent work on the comprehensive "Fast Track Tutoring Service" project.

Assessments throughout the month include daily "Do Now" activities, observations during independent practice, Q&A sessions, and formal summative assessments such as Chapter 9 Tests (Part 1 and 2), specific problems (10-4, 10-5, 10-6), and the culminating "Fast Track Tutoring Service" quarterly assessment.

Overall, this January unit solidifies students' understanding of the complete accounting cycle, preparing them to track and report a business's financial health comprehensively.

## Enduring Understandings

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Students will understand that completing the accounting cycle, including preparing financial statements, performing closing entries, and creating a post-closing trial balance, is essential for accurately summarizing a

business's financial performance and position for a specific period.

## Essential Questions

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- How do financial statements provide a comprehensive picture of a business's financial health and performance?
- Why is it necessary to "close" certain accounts at the end of an accounting period, and what is the impact of this process?
- What is the final checkpoint in the accounting cycle, and what does it confirm about a business's financial records?
- How does understanding the complete accounting cycle enable informed decision-making for a business?
- What are the interconnections between the various financial statements, and how do they tell a complete story?

## Unit Summative Assessment and Alternate Assessment Options

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### Unit Summative Assessment Examples:

- **Comprehensive Accounting Cycle Project (Fast Track Tutoring Service):** This is the core summative assessment already identified in your plan. It requires students to execute the entire accounting cycle from journaling through to preparing financial statements, closing entries, and a post-closing trial balance. This is an excellent, multi-faceted assessment of holistic understanding.
- **Chapter 9 & 10 Combined Test:** A formal assessment combining content from both chapters. This would include:
  - Preparation of Income Statement, Statement of Owner's Equity, and Balance Sheet given relevant data (e.g., a trial balance or worksheet).
  - Explaining the purpose of closing entries and identifying temporary vs. permanent accounts.
  - Preparing the four closing journal entries.
  - Preparing a post-closing trial balance.
  - Problem-solving questions requiring calculation and analysis of financial statement components or the impact of closing entries.
- **Financial Statement Analysis & Interpretation:** Provide a set of complete financial statements (simplified for a sole proprietorship) and ask students to interpret key figures, calculate simple ratios (if introduced), and explain what the statements tell a business owner about their performance and financial

health.

### Alternate Assessment Options:

- **"Financial Reporting to Stakeholders" Presentation:** Students prepare a brief presentation (e.g., to a mock bank loan officer or investor) explaining the financial performance and position of a small business, using a self-prepared set of financial statements. They must justify their figures and explain key accounting concepts in simple terms.
- **Interactive Accounting Cycle Simulation (Digital):** Using a spreadsheet program (like Google Sheets) or a dedicated educational accounting simulation tool, students are given raw data and must digitally progress through journaling, posting, preparing a worksheet, financial statements, and closing entries. Their output is automatically checked for accuracy.
- **"Accounting Cycle Flowchart with Explanations":** Students create a detailed, visually appealing flowchart or diagram of the entire accounting cycle, from transactions to the post-closing trial balance. For each step (especially financial statements and closing entries), they must provide a brief written explanation of its purpose and key elements.
- **Error Identification and Correction on a Full Cycle:** Provide a completed, but erroneous, set of accounting records (journal, ledger, worksheet, financial statements, closing entries, post-closing trial balance) for a small business. Students must identify all errors, explain the nature of each error, and provide the correct adjustments. This tests diagnostic and problem-solving skills across the entire cycle.
- **"Accounting Debate/Role Play":** Assign students roles (e.g., business owner, accountant, investor). Present a scenario where financial results are debated or questioned. Students must use their knowledge of financial statements and the accounting cycle to support their arguments or provide explanations.

### Resources

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Based on the "Introduction to Accounting - January Unit Plan" Canvas you provided, here are the internal and external resources that align with this unit's objectives:

#### Internal Resources (from your lesson plan):

- **Textbook:** This is the primary resource for assigned problems (e.g., Problem 9-6, 9-7, 10-4, 10-5, 10-6, 10-8). It also likely contains the information for students to read Chapter 10.
- **Google Sheets:** Utilized by students to prepare income statements, statements of changes in owner's equity, and balance sheets.
- **Worksheets (Problem 9-6, Problem 8-7):** Used as reference or demo material for preparing financial statements and for performing closing entries.
- **"T" Accounts:** Specifically distributed for demonstration and practice of closing entries.
- **SmartBoard:** Used extensively by the teacher for demonstrations of financial statement preparation, closing entries in T-accounts, journaling closing entries, and creating post-closing trial balances.
- **Teacher-Prepared Handouts/Worksheets:** Used for daily "Do Now" activities, providing working

papers for problems (e.g., 10-4), and information sheets on closing entries.

- **Teacher-Prepared Study Guide:** Specifically mentioned for the income summary account and post-closing trial balance.
- **Fast Track Tutoring Service Packet:** The comprehensive project packet, containing all necessary transactions and information for completing the full accounting cycle.

#### **External Resources (General Suggestions):**

- **Online Accounting Software Tutorials:** Watching tutorials for popular accounting software (like QuickBooks Online or Xero) can illustrate how real businesses generate financial statements and perform closing procedures automatically. This provides practical context.
- **Educational Accounting Websites/Videos:** Websites such as AccountingCoach.com, Khan Academy's accounting section, or various YouTube channels offer clear explanations, practice problems, and visual aids for understanding financial statements, closing entries, and the complete accounting cycle.
- **Simplified Public Company Financial Statements:** Accessing very basic, publicly available financial statements (e.g., from a company's investor relations page, or simplified examples from financial news sites) can help students see real-world applications of what they are learning, though these would need careful selection to match their skill level.
- **Online Interactive Quizzes/Simulations:** Various educational platforms offer interactive exercises where students can practice preparing financial statements, identifying closing entries, or walking through the accounting cycle in a digital environment.

## Unit Plan

Topic/Selection Timeframe	General Objectives	Instructional Activities	Formative and Summative Assessments
Financial Statements, Closing Entries, Post-Closing Trial Balance, and Comprehensive Accounting Cycle Project.  1 week	<ul style="list-style-type: none"> <li>• Prepare an income statement, statement of changes in owner's equity, and a balance sheet for a sole proprietor.</li> <li>• Explain why temporary accounts are closed at the end of each accounting period.</li> <li>• Prepare the four closing entries using a worksheet.</li> </ul>	<ul style="list-style-type: none"> <li>• Students will prepare an income statement, statement of changes in owner's equity, and a balance sheet for a sole proprietor using Google Sheets. Students will submit their work for review/grading (Problem 9-6, 9-7).</li> <li>• Administer Chapter 9 test (Part 1 and Part 2).</li> <li>• Have students take out the worksheet from problem 9-6.</li> <li>• Go over Do Now (List the 7 steps in the accounting cycle) - lead into discussion of steps 8 and 9 of the accounting cycle, closing</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (How many sections does a balance sheet have?, How is a net loss shown on the income statement?, Get a calculator and quick review for test, List the 7 steps in the accounting cycle).</li> <li>○ Observation of students preparing financial statements using Google Sheets.</li> <li>○ Q&amp;A sessions (Where do you get the number for Capital on the balance sheet?, In what order are financial statements prepared?, Why are temporary accounts closed?).</li> <li>○ Observation and Q&amp;A as teacher demonstrates closing accounts and preparing post-closing trial balance.</li> <li>○ Checking student</li> </ul> </li> </ul>

		<p>entries and post-closing trial balance.</p> <ul style="list-style-type: none"> <li>• Use worksheet from problem 8-7 as demo problem to close accounts - distribute "T" accounts related to the problem.</li> <li>• First do closing entries in T accounts, then journalize, use SmartBoard to demo; students will prepare T accounts and journal entries at their seats.</li> <li>• Together with the class, create a post-closing trial balance.</li> <li>• Hand out teacher-prepared information sheet on closing entries.</li> </ul>	<p>progress on T accounts and journal entries.</p> <ul style="list-style-type: none"> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Problem 9-6 (submission for review).</li> <li>○ Problem 9-7 (submission for grading).</li> <li>○ Chapter 9 Test (Part 1 and Part 2).</li> </ul> </li> </ul>
<p>Financial Statements, Closing Entries, Post-Closing Trial Balance, and Comprehensive Accounting Cycle Project.</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• Prepare an income statement, statement of changes in owner's equity, and a balance sheet for a sole proprietor.</li> </ul>	<ul style="list-style-type: none"> <li>• Students will prepare an income statement, statement of changes in owner's equity, and a balance sheet for a sole proprietor using Google Sheets. Students will</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (How is a net loss shown on the income statement?, Get a calculator and quick review for test, List the 7 steps in the accounting cycle, teacher-</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>• Explain why temporary accounts are closed at the end of each accounting period.</li> <li>• Prepare the four closing entries using a worksheet.</li> <li>• Prepare closing entries and a post-closing trial balance.</li> <li>• Define closing entries and post-closing trial balance.</li> </ul>	<p>submit their work for grading (Problem 9-7).</p> <ul style="list-style-type: none"> <li>• Administer Chapter 9 test (Part 1 and Part 2).</li> <li>• Have students take out the worksheet from problem 9-6.</li> <li>• Go over Do Now (List the 7 steps in the accounting cycle) - lead into discussion of steps 8 and 9 of the accounting cycle, closing entries and post-closing trial balance.</li> <li>• Use worksheet from problem 8-7 as demo problem to close accounts - distribute "T" accounts related to the problem.</li> <li>• First do closing entries in T accounts, then journalize, use SmartBoard to demo; students will prepare T accounts and journal entries</li> </ul>	<p>prepared hand out).</p> <ul style="list-style-type: none"> <li>○ Observation of students preparing financial statements using Google Sheets.</li> <li>○ Q&amp;A sessions (In what order are financial statements prepared?, Why are temporary accounts closed?, What is the purpose of the account "income summary"?).</li> <li>○ Observation and Q&amp;A as teacher demonstrates closing accounts and preparing post-closing trial balance.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Problem 9-7 (submission for grading).</li> <li>○ Chapter 9 Test (Part 1 and Part 2).</li> <li>○ Problem 10-4 (assigned as assessment).</li> </ul>
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		<p>at their seats.</p> <ul style="list-style-type: none"> <li>• Together with the class, create a post-closing trial balance.</li> <li>• Hand out teacher-prepared information sheet on closing entries.</li> <li>• Go over Do Now (teacher-prepared hand out).</li> <li>• Review chapter 10 students read for homework.</li> <li>• Hand out working papers that go along with problem 10-4 (page 251).</li> </ul>	
<p>Financial Statements, Closing Entries, Post-Closing Trial Balance, and Comprehensive Accounting Cycle Project.</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• Explain why temporary accounts are closed at the end of each accounting period.</li> <li>• Prepare the four closing entries using a worksheet.</li> <li>• Prepare closing entries and a post-closing trial balance.</li> </ul>	<ul style="list-style-type: none"> <li>• Have students take out the worksheet from problem 9-6.</li> <li>• Go over Do Now (List the 7 steps in the accounting cycle) - lead into discussion of steps 8 and 9 of the accounting cycle, closing entries and post-closing trial balance.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (List the 7 steps in the accounting cycle, teacher-prepared hand out, Page 246, Thinking Critically 1 and 2, Which accounts are closed at the end of an accounting period?).</li> <li>○ Observation and Q&amp;A as teacher demonstrates closing accounts and preparing post-</li> </ul> </li> </ul>

<ul style="list-style-type: none"> <li>• Define closing entries and post-closing trial balance.</li> </ul>	<ul style="list-style-type: none"> <li>• Use worksheet from problem 8-7 as demo problem to close accounts - distribute "T" accounts related to the problem.</li> <li>• First do closing entries in T accounts, then journalize, use SmartBoard to demo; students will prepare T accounts and journal entries at their seats.</li> <li>• Together with the class, create a post-closing trial balance.</li> <li>• Hand out teacher-prepared information sheet on closing entries.</li> <li>• Go over Do Now (teacher-prepared hand out).</li> <li>• Review chapter 10 students read for homework.</li> <li>• Hand out working papers that go along with problem 10-4 (page 251).</li> </ul>	<p>closing trial balance.</p> <ul style="list-style-type: none"> <li>○ Checking student progress on T accounts and journal entries.</li> <li>○ Observation of independent and collaborative work on Problem 10-4, 10-5, 10-6, and 10-8.</li> <li>○ Q&amp;A sessions (Why are temporary accounts closed?, What is the purpose of the account "income summary"?, List the 4 journal entries in the closing entries, What is the purpose of the post-closing trial balance?).</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Problem 10-4 (assigned as assessment).</li> <li>○ Problem 10-5 (completed collaboratively, likely graded).</li> <li>○ Problem 10-6 (independent work, likely graded).</li> <li>○ Problem 10-8 (assigned as homework/independent work).</li> </ul>
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|  |  | <ul style="list-style-type: none"><li>• Go over Do Now (Page 246, Thinking Critically 1 and 2).</li><li>• Distribute teacher-prepared study guide on income summary account and post-closing trial balance.</li><li>• From yesterday's work, complete Problem 10-5 together with the class.</li><li>• Go over Homework.</li><li>• Preview problem 10-6 (page 253). Before the problem can be started, students must calculate (23,100).</li><li>• Students will complete problem 10-6.</li><li>• If time permits, students will start problem 10-8 at their workstations as teacher moves around the room and checks their</li></ul> |  |
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		work.	
Financial Statements, Closing Entries, Post-Closing Trial Balance, and Comprehensive Accounting Cycle Project.	Complete the accounting cycle for a service business of a sole proprietor.	<ul style="list-style-type: none"> <li>• Give each student a packet for Fast Track Tutoring Service, a service business.</li> <li>• Students will journalize and post the transactions of the business, prepare an unadjusted trial balance, prepare a work sheet, journalize and post adjusting entries, prepare financial statements, journalize and post closing entries, and prepare a post-closing trial balance. This project will take multiple class periods and will be graded as their 2nd marking period quarterly assessment.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (Answer questions about the project).</li> <li>○ Q&amp;A sessions (Discuss project).</li> <li>○ Observation of students working on the Fast Track Tutoring Service project.</li> </ul> </li> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Quarterly assessment - Fast Track Tutoring Service (comprehensive project, graded as 2nd marking period quarterly assessment).</li> </ul> </li> </ul>
1 week			

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**Standards for Course Content Area and Cross Content Standards Addressed**

- **9.3.BM.ACCT.1: Apply generally accepted accounting principles (GAAP) to prepare, analyze, and interpret financial statements.**
  - *Alignment:* The unit's core focus is on preparing the three primary financial statements and ensuring the post-closing trial balance adheres to accounting principles, which are foundational to GAAP.
- **9.3.BM.ACCT.2: Utilize accounting software and technology to manage financial data.**
  - *Alignment:* The use of Google Sheets for financial statement preparation and the exploration of accounting software features directly support this standard.
- **9.3.BM.ACCT.3: Analyze financial data to make informed business decisions.**
  - *Alignment:* The unit culminates in the ability to produce and understand financial statements, which are critical for analyzing a business's performance and making informed decisions
- - **R.11-12.1: Cite strong and thorough textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain.**
    - *Alignment:* Students must refer to textbook explanations, problem instructions, and financial data to accurately prepare statements and entries, supporting their analysis.
  - **W.11-12.2: Write informative/explanatory texts to examine and convey complex ideas, concepts, and information clearly and accurately through the effective selection, organization, and analysis of content.**
    - *Alignment:* Explaining the purpose of financial statements, the rationale behind closing entries, or the steps of the accounting cycle requires clear and accurate explanatory writing.
  - **SL.11-12.1: Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 11–12 topics, texts, and issues, building on others' ideas and expressing their own clearly and persuasively.**
    - *Alignment:* Q&A sessions, discussions during teacher demonstrations, and potential peer teaching activities foster effective discussion and communication.
  - **SL.11-12.2: Integrate multiple sources of information presented in diverse media and formats (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems.**
    - *Alignment:* Students integrate information from textbooks, handouts, SmartBoard demonstrations, and quantitative data from the Fast Track Tutoring Service project to

complete the accounting cycle.

## Mathematics

These standards focus on the application of mathematical concepts and reasoning.

- **N.Q.A.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.**
  - *Alignment:* Students consistently work with monetary units (\$) throughout the preparation of financial statements, closing entries, and the post-closing trial balance, ensuring accurate calculations and presentation.
- **A.CED.A.1: Create equations and inequalities in one variable and use them to solve problems. Include equations arising from linear and quadratic functions, and simple rational and exponential functions.**
  - *Alignment:* The preparation of financial statements and the calculation of net income/loss involve applying basic algebraic reasoning and formulas. The balancing of the post-closing trial balance reinforces equality.
- **S.ID.A.1: Represent data with plots on the real number line (dot plots, histograms, and box plots).**
  - *Alignment:* Although not graphical plots, the organized presentation of financial data in statements and trial balances involves structured data representation.
- **S.ID.B.5: Summarize categorical data for two categories in two-way frequency tables. Interpret relative frequencies in the context of the data (including joint, marginal, and conditional relative frequencies). Recognize possible associations and trends in the data.**
  - *Alignment:* Students are summarizing quantitative data (account balances) and organizing it into complex tables (financial statements, post-closing trial balance) to reveal the complete financial status and performance of a business.

### **Suggested Modifications for Students with Disabilities, 504 eligible, Multilingual Learners, At Risk Students and Gifted Students**

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#### **For Students with Disabilities (SWD) / 504 Eligible:**

- **Do Now Activities:** Provide graphic organizers, word banks, or multiple-choice options for prompts. Allow verbal responses or the use of a scribe.
- **Independent Work (Problems 9-6, 9-7, 10-4, 10-5, 10-6, 10-8, Fast Track Tutoring Service**

### **Project):**

- **Chunking:** Break down multi-step problems and the comprehensive project into smaller, more manageable parts.
- **Templates/Scaffolding:** Provide pre-formatted financial statement templates in Google Sheets, clearly labeled sections, or partially completed versions. Offer checklists for steps in preparing financial statements, closing entries, and the post-closing trial balance.
- **Extended Time:** Allow extra time for completing all problems, assessments, and the Chapter 9/Quarterly tests.
- **Reduced Workload:** Consider reducing the number of transactions or financial statements required for specific problems or the project, focusing on mastery of core concepts.
- **Direct Instruction:** Provide clear, concise, step-by-step instructions for tasks, possibly in written form.
- **Frequent Check-ins:** Increase teacher check-ins during independent work and project time to provide immediate feedback and support.
- **Tests (Chapter 9, Quarterly Assessment):** Offer extended time, reduced answer choices, or a quiet testing environment as per IEP/504 plans. Focus grading on conceptual understanding of financial statements, closing entries, and the overall accounting cycle.

### **For Multilingual Learners (MLL):**

- **Vocabulary Support:** Pre-teach key accounting vocabulary (e.g., "income statement," "balance sheet," "owner's equity," "closing entries," "post-closing trial balance," "temporary accounts," "permanent accounts") using visuals, gestures, and simplified definitions. Provide a bilingual glossary if possible.
- **Sentence Starters/Frames:** Offer sentence frames for Q&A and explanations during class discussions, especially for defining financial statements or explaining why accounts are closed.
- **Visual Aids:** Use consistent color-coding for different sections of financial statements. Utilize diagrams and flowcharts to illustrate the flow of data through closing entries and the accounting cycle.
- **Peer Support:** Strategically pair MLL students with English-proficient peers for collaborative work on problems and review.
- **Simplified Instructions:** Provide written instructions in clear, concise language, accompanied by oral explanations.

### **For At-Risk Students:**

- **High-Structure & Routine:** Maintain a predictable daily and weekly structure to build confidence and reduce anxiety, especially during the multi-period project.
- **Frequent Low-Stakes Practice:** Incorporate many short, low-pressure practice opportunities (e.g.,

quick checks after each mini-lesson, exit tickets, definition reviews).

- **Positive Reinforcement:** Provide specific and frequent praise for effort, participation, and progress, particularly on the lengthy project.
- **Targeted Small Group Support:** Provide additional small group instruction for challenging concepts like the purpose of closing entries or how to prepare each financial statement.
- **Scaffolding:** Offer partially completed financial statement templates or step-by-step guides for closing entries and post-closing trial balance. Gradually reduce scaffolding as proficiency increases.
- **Project Support:** Break the Fast Track Tutoring Service project into daily, achievable milestones with clear checkpoints.

### **For Gifted Students:**

- **Accelerated Pace:** Allow students who demonstrate mastery to work on advanced problems or take on more complex roles within the Fast Track Tutoring Service project (e.g., analyzing financial performance, identifying potential issues).
- **Deeper Analysis:** Challenge them to analyze the *interrelationships* between the financial statements, the impact of various closing entries on the accounts, or the ethical implications of financial reporting.
- **Real-World Application:** Provide simplified financial statements from public companies and ask them to perform basic financial statement analysis or compare companies.
- **Mentoring Role:** Encourage them to assist struggling peers, explaining concepts in their own words, particularly for Google Sheets tasks.
- **Technology Integration:** Challenge them to explore advanced features in Google Sheets for financial statement preparation, or research different accounting software features related to automating the closing process.
- **Project Extension:** For the Fast Track Tutoring Service project, challenge them to add additional complex transactions, prepare additional reports, or analyze the business's profitability in more detail.
- **Tests (Chapter 9, Quarterly Assessment):** Offer optional bonus questions that require higher-order thinking, critical analysis of financial data, or application of concepts in unique scenarios (e.g., implications of a net loss).

## **Computer Sci Design Thinking**

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- **9.4.12.CI.1: Evaluate how computational thinking and design thinking can be used to solve complex problems.**

- *Alignment:* Completing the comprehensive accounting cycle project requires systematic, logical

problem-solving. The "Error Identification and Correction on a Full Cycle" alternate assessment directly applies design thinking principles to diagnose and fix complex financial discrepancies.

- **9.4.12.CT.1: Identify and apply computational thinking practices to design and develop solutions.**

- *Alignment:* Students apply logical rules and systematic processes to prepare financial statements, perform closing entries, and create a post-closing trial balance, mirroring computational practices. The use of Google Sheets for financial statements supports this.

- **9.4.12.TL.1: Evaluate the impact of technology on society and the environment.**

- *Alignment:* The unit's emphasis on using Google Sheets and the suggestion for gifted students to research accounting software features aligns with evaluating technology's impact on efficiency and accuracy in business.

## **Career Readiness, Life Literacies and Key Skills Practice**

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- **9.1.12.CR.1: Utilize critical thinking and problem-solving skills to make informed decisions.**

- *Alignment:* The comprehensive nature of the unit, especially the full accounting cycle project, demands high-level critical thinking and problem-solving to ensure accuracy and reconcile all accounts.

- **9.1.12.CR.2: Apply appropriate academic and technical skills to career readiness.**

- *Alignment:* The skills of preparing complete financial statements, performing closing entries, and understanding the entire accounting cycle are advanced technical skills crucial for careers in accounting, finance, and business management.

- **9.1.12.CR.3: Analyze the impact of personal and professional decisions on career pathways.**

- *Alignment:* Understanding and being able to produce and interpret financial statements is fundamental for any professional role involving business operations, strategy, or investment.

- **9.1.12.CR.4: Communicate effectively in a variety of contexts.**

- *Alignment:* Explaining financial statements, the purpose of closing entries, and the overall accounting cycle (e.g., in "Financial Reporting to Stakeholders" presentation or Q&A sessions) enhances communication skills.

- **9.1.12.CR.5: Demonstrate collaboration and teamwork skills to achieve goals.**

- *Alignment:* While the Fast Track Tutoring Service project is independent, collaborative review sessions and peer mentoring foster teamwork.

- **9.1.12.CR.6: Demonstrate creativity and innovation in problem-solving.**

- *Alignment:* Creating an "Accounting Cycle Flowchart with Explanations" or a "Financial Reporting to Stakeholders" presentation allows for creative demonstration of understanding.

- **9.1.12.CR.7: Employ financial literacy skills to make informed financial decisions.**

- *Alignment:* Directly addressed by the unit's focus on preparing and understanding comprehensive financial statements, which are the ultimate tools for informed financial decision-making for businesses.

# Unit 6: Cash Control and Banking (Deposit Slips, Checks, Bank Reconciliation) and Introduction to Payroll (Gross Pay and Deductions).

Content Area: **Business**  
Course(s):  
Time Period: **3rd Marking Period**  
Length: **4 weeks**  
Status: **Awaiting Review**

## Summary of the Unit

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Cash Control and Banking (Deposit Slips, Checks, Bank Reconciliation) and Introduction to Payroll (Gross Pay and Deductions) covers the entire month of February.

This unit is designed to teach students practical skills related to managing cash and understanding basic payroll concepts. Key areas of focus include:

- **Cash Control and Banking:** Students will learn how to prepare deposit slips and checks, define and apply check endorsements, and maintain a checkbook. A significant portion of this section is dedicated to understanding bank statements, defining cancelled and outstanding checks and deposits, and mastering the process of bank reconciliation (using both "T" method and form method), including handling NSF checks and preparing necessary journal entries to adjust cash.
- **Introduction to Payroll:** The unit shifts to introduce fundamental payroll concepts. Students will learn definitions such as payroll, pay period, gross pay, net pay, and various mandatory and voluntary payroll deductions (Social Security, federal/state taxes, Medicare). They will also research different types of deductions and calculate gross wages and overtime.

Instructional activities involve extensive hands-on practice with problems related to checkbook maintenance, bank reconciliations, and payroll calculations. Teacher-led demonstrations using the SmartBoard, independent work, and group research culminating in PowerPoint presentations are integral components.

Assessments throughout the month are a mix of formative and summative. Formative assessments include daily "Do Now" activities, observations during independent practice, and Q&A sessions. Summative assessments include specific problems (11-A, 11-4, 11-5, 11-6, 11-7, Aardvark, Santana, Primetime Services, Sampson Sewer, 12-1, 12-3, 12-4), a quiz on parts of a check, a Chapter 11 Test on banking, and a graded assignment and presentation on payroll deductions and gross wage calculations.

Overall, this February unit equips students with essential practical skills in managing cash and understanding the basics of payroll, which are crucial for both business operations and personal finance.

## Enduring Understandings

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Students will understand that accurate cash management, including banking procedures and reconciliation,

along with a clear comprehension of payroll fundamentals, are essential for effective business operations and financial integrity.

### **Essential Questions**

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Here are some essential questions for the "Cash Control and Banking and Introduction to Payroll" unit:

- Why are accurate cash management and banking procedures critical for a business's financial health?
- How do bank reconciliations help ensure the integrity and accuracy of a company's cash records?
- What are the key components of a paycheck, and why are certain deductions mandatory?
- How does an understanding of payroll benefit both employers and employees?
- What are the potential risks if a business does not properly manage its cash or payroll processes?

### **Unit Summative Assessment and Alternate Assessment Options**

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#### **Unit Summative Assessment Examples:**

- **Comprehensive Banking and Payroll Problem:** Design a multi-part problem that integrates concepts from both sections. For instance, students could be given a month's worth of bank statement data and several payroll scenarios. They would need to:
  - Perform a bank reconciliation.
  - Prepare necessary journal entries for reconciling items (e.g., bank service charges, NSF checks).
  - Calculate gross pay and various payroll deductions for multiple employees.
  - Identify and define different types of payroll deductions.
- **Chapter 11 & 12 Combined Test:** A formal test format that includes:
  - Multiple-choice and short-answer questions on definitions (e.g., cancelled check, outstanding deposit, NSF, gross pay, net pay, pay period).
  - Problem-solving sections requiring students to:
    - Prepare a deposit slip and write a check.
    - Endorse a check using various methods.
    - Complete a bank reconciliation from provided data.
    - Journalize adjustments related to a bank reconciliation (e.g., bank service charges, NSF checks).
    - Calculate gross wages, including overtime and commissions.
    - Identify and explain mandatory and voluntary payroll deductions.

- *(From your Canvas: Chapter 11 Test is already a key summative assessment for the banking portion, and a graded assignment on calculating wages and overtime, plus the PPT presentations, cover payroll summatively.)*

### Alternate Assessment Options:

- **"Financial Literacy Scenario" Project:** Students are given a personal or small business scenario. They must:
  - Maintain a checkbook for a month's transactions.
  - Prepare a bank reconciliation for the month.
  - Analyze a provided mock pay stub, identifying all components and explaining deductions.
  - This assesses practical application and comprehension in a relatable context.
- **"Cash & Payroll Internal Controls" Presentation:** Students research and present on the importance of internal controls for managing cash and payroll in a small business. They could explain common frauds or errors and how controls prevent them. This assesses deeper understanding beyond just calculation.
- **Interactive Bank Reconciliation Builder:** Using a spreadsheet (Excel/Google Sheets) or a simple online tool, students build an interactive bank reconciliation. They input provided bank statement and checkbook data, and the spreadsheet automatically flags discrepancies, which they then need to resolve and explain.
- **"Payroll Explainer" Infographic/Video:** Students create a visual infographic or a short instructional video explaining the different types of payroll deductions (federal income tax, Social Security, Medicare, voluntary deductions) and why they are taken from an employee's gross pay.
- **Role-Play: Payroll Department:** Students take on roles in a mock payroll department. Given employee time cards and deduction information, they work collaboratively to calculate gross pay, net pay, and complete a simplified payroll register, explaining their calculations to a "manager" (the teacher).

### Resources

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- **Textbook:** This is the primary source for assigned problems (e.g., 11-1, 11-A, 11-3, 11-4, 11-5, 11-6, 11-7, Problem 1 - Aardvark, Problem 2 - Santana, Problem 3 - Primetime Services, Problem 4 - Sampson Sewer, 12-1, 12-2, 12-3, 12-4). It also provides content for reading assignments (e.g., pages 201, 265-271).
- **Teacher-Prepared Handouts/Worksheets:** Used for daily "Do Now" activities (e.g., "page 264, thinking critically," "take out homework, complete handout," "teacher-prepared handout," "NSF check," "Why do most people work?," "gross wages calculations"), and for specific problem practice (e.g., 11-A, 11-4 managerial questions, info sheet #1 and #2 on bank reconciliations, "payroll" handout, "payroll (part 1)" handout, "calculating wages and overtime" worksheet).
- **Checkbook Paper/Workpapers:** Specifically distributed for completing problems related to

checkbook maintenance, bank reconciliations, and payroll.

- **SmartBoard:** Used extensively by the teacher for demonstrations of preparing deposit slips/checks, showing endorsements, viewing bank statements, preparing bank reconciliations, and calculating gross pay/overtime.
- **PowerPoint Presentations:** Used by the teacher to outline the payroll research project and for students' own presentations on payroll deductions.
- **Answer Sheets:** Distributed for bank reconciliation problems to provide a reference for students.

#### **External Resources (General Suggestions):**

- **Bank Statement Samples:** Real (redacted) bank statement examples from financial institutions can help students identify key components and reconcile items.
- **Mock Pay Stubs:** Sample pay stubs (easily found online) can provide visual aids for discussing gross pay, net pay, and various deductions.
- **Government Websites (IRS, State Tax Agencies):** Crucial for students researching mandatory payroll deductions (federal income tax, Social Security, Medicare, state income tax).
- **Online Banking Portals (Demo Versions):** Some banks offer demo versions of their online banking platforms, which can help students visualize how transactions appear and how bank balances are viewed electronically.
- **Educational Accounting Websites/Videos:** Websites like AccountingCoach.com, Khan Academy (accounting section), or YouTube channels specializing in accounting education often have clear explanations, practice problems, and visual walkthroughs for banking, reconciliation, and payroll.
- **Payroll Software Tutorials (Demo Versions):** Watching brief tutorials for common payroll software (e.g., QuickBooks Payroll, ADP) can show students how businesses automate payroll calculations and reporting.
- **Spreadsheet Software (Excel/Google Sheets):** While mentioned for some calculations, more advanced students could use these to build simple checkbook registers, bank reconciliation templates, or even basic gross pay calculators to understand the underlying logic.

## Unit Plan

Topic/Selection Timeframe	General Objectives	Instructional Activities	Formative and Summative Assessments
Cash Control and Banking (Deposit Slips, Checks, Bank Reconciliation) and Introduction to Payroll (Gross Pay and Deductions).  1 week	<ul style="list-style-type: none"> <li>• Prepare a deposit slip for a business.</li> <li>• Prepare a check to be used in a business.</li> <li>• Define "endorsing a check."</li> <li>• Actually endorse a check.</li> <li>• Maintain a checkbook.</li> <li>• Identify a bank statement.</li> <li>• Define a cancelled and outstanding check.</li> <li>• Define outstanding deposits.</li> <li>• Prepare a bank reconciliation using the "T" method and the form method.</li> <li>• Prepare a</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (page 264, thinking critically) and Homework.</li> <li>• Using the SmartBoard, do problem 11-1 (page 264) together with the class.</li> <li>• Distribute problem 11-A; complete problem and answer questions. Teacher will move around the room and meet with students to answer questions and check the progress of their work.</li> <li>• Introduce endorsing a check (page 201). Using the SmartBoard, show various types of endorsements.</li> <li>• Do Problem 11-3 together with</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (page 264, thinking critically).</li> <li>○ Observation of independent work on Problem 11-A and 11-4.</li> <li>○ Q&amp;A sessions (List the parts of a check, Go over managerial questions, How do accountants account for a bank service charge?, Why do we reconcile a bank statement?, Why are bank balance and book balance different for cash?).</li> <li>○ Checking student progress at workstations.</li> </ul> </li> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Problem 11-A (complete problem and answer</li> </ul> </li> </ul>

	<p>bank reconciliation from bank statement data including entries in the general journal and checkbook.</p>	<p>the class, using the SmartBoard.</p> <ul style="list-style-type: none"> <li>• Distribute checkbook paper for Problem 11-4; students will do the problem individually at their workstations as teacher checks each student's work.</li> <li>• When students complete Problem 11-4, they will be given a list of managerial questions to answer pertaining to the problem.</li> <li>• With class, view bank statement on page 266. Teacher asks questions about the statement, leading into discussion of cancelled and outstanding checks and bank charges. Students write definitions in notebooks.</li> <li>• Ask "Will the bank statement balance always equal the</li> </ul>	<p>questions).</p> <ul style="list-style-type: none"> <li>○ Problem 11-4 (independent work, managerial questions to answer).</li> <li>○ Quiz on parts of a check and deposit slip (February 5th).</li> <li>○ Problem 11-5 (complete for homework).</li> </ul>
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		<p>checkbook balance?" leading to discussion for the need to prepare a bank reconciliation.</p> <ul style="list-style-type: none"><li>• Before a bank reconciliation can be done, students must record an entry for the bank service charge fee. Do Demo problem 11-4 with the class using the SmartBoard.</li><li>• Discuss that bank balance = checkbook balance = cash account in the General Ledger.</li><li>• Using the SmartBoard, prepare a bank reconciliation with the class. Demo problem 11-3; have students work along with the teacher.</li><li>• Distribute answer sheet at the end of the period to ensure students have a correct bank reconciliation to use as a</li></ul>	
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		<p>reference.</p> <ul style="list-style-type: none"> <li>• Distribute information sheet #1 on bank reconciliations.</li> <li>• Do problem 11-5 (page 280) together with the class.</li> </ul>	
<p>Cash Control and Banking (Deposit Slips, Checks, Bank Reconciliation) and Introduction to Payroll (Gross Pay and Deductions).</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• Prepare a bank reconciliation using the "T" method and the form method.</li> <li>• Prepare a bank reconciliation from bank statement data including entries in the general journal and checkbook.</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (teacher-prepared handout) and Homework.</li> <li>• Discuss that bank balance = checkbook balance = cash account in the General Ledger.</li> <li>• Using the SmartBoard, prepare a bank reconciliation with the class.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (teacher-prepared handout, list 2 reasons why the bank statement balance doesn't agree to the checkbook balance, NSF check, teacher-prepared handout).</li> <li>○ Observation of</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>• Define NSF.</li> <li>• Prepare a bank reconciliation including a check for NSF from bank statement data.</li> <li>• Prepare journal entries in the general journal to adjust cash.</li> </ul>	<p>Demo problem 11-3; have students work along with the teacher.</p> <ul style="list-style-type: none"> <li>• Distribute answer sheet at the end of the period to ensure students have a correct bank reconciliation to use as a reference.</li> <li>• Go over Do Now (list 2 reasons why the bank statement balance doesn't agree to the checkbook balance).</li> <li>• Review why we need to prepare a bank reconciliation.</li> <li>• Distribute information sheet #1 on bank reconciliations.</li> <li>• Do problem 11-5 (page 280) together with the class.</li> <li>• Go over Do Now (NSF check).</li> <li>• Pose the question, "What is a bounced</li> </ul>	<p>independent work on Problem 11-5, 11-6, 11-7, and Problem 1 - Aardvark.</p> <ul style="list-style-type: none"> <li>○ Q&amp;A sessions (Why do we reconcile a bank statement?, Why are bank balance and book balance different for cash?, What does NSF stand for?, What is a cancelled check?, Identify 1 reconciling item).</li> <li>○ Checking student progress at workstations.</li> </ul> <ul style="list-style-type: none"> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Problem 11-5 (completed collaboratively).</li> <li>○ Problem 11-6 (complete for homework).</li> <li>○ Problem 11-7 (independent work).</li> <li>○ Problem 1 - Aardvark (independent work).</li> <li>○ Problem 2 - Santana (assigned as</li> </ul> </li> </ul>
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		<p>check?" - lead into a discussion on NSF and how to deal with an NSF check on the bank reconciliation.</p> <ul style="list-style-type: none"> <li>• Do Demo problem 11-6 using the SmartBoard.</li> <li>• Distribute info sheet #2 on bank reconciliations.</li> <li>• Preview problem 11-6 with the class - to be completed for homework.</li> <li>• Go over Do Now (teacher-prepared handout).</li> <li>• Go over Problem 11-6; students will respond to questions about their completed work.</li> <li>• Distribute workpapers for Problem 11-7; review facts provided. Students will work independently on Problem 11-7. Teacher will</li> </ul>	<p>homework).</p>
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		<p>move around the room to ensure students are on task and to answer questions.</p> <ul style="list-style-type: none"> <li>• Go over Problem 11-7; students will respond to questions about their completed work.</li> <li>• Distribute workpapers for Problem 1 - Aardvark; review facts provided. Students will work independently on Problem 1 - Aardvark. Teacher will move around the room to ensure students are on task and to answer questions.</li> </ul>	
<p>Cash Control and Banking (Deposit Slips, Checks, Bank Reconciliation) and Introduction to Payroll (Gross Pay and Deductions).</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• Prepare a bank reconciliation including a check for NSF from bank statement data.</li> <li>• Prepare journal entries in the general journal to</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Problem 11-7; students will respond to questions about their completed work.</li> <li>• Distribute workpapers for Problem 2 - Santana; review facts provided. Students will</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (teacher-prepared handout).</li> <li>○ Observation of independent work on Problem 2 - Santana,</li> </ul> </li> </ul>

	<p>adjust cash.</p> <ul style="list-style-type: none"> <li>• Prepare a bank reconciliation from a bank statement.</li> </ul>	<p>work independently on Problem 2 - Santana. Teacher will move around the room to ensure students are on task and to answer questions.</p> <ul style="list-style-type: none"> <li>• Go over Problem 2 - Santana; students will respond to questions about their completed work.</li> <li>• Distribute workpapers for Problem 3; review facts provided. Students will work independently on Problem 3 - Primetime Services. Teacher will move around the room to ensure students are on task and to answer questions.</li> <li>• Go over Problem 3 - Primetime Services; students will respond to questions about their completed</li> </ul>	<p>Problem 3 - Primetime Services, and Problem 4 - Sampson Sewer.</p> <ul style="list-style-type: none"> <li>○ Q&amp;A sessions (Identify 1 reconciling item, When do we prepare a journal entry when preparing a bank rec?, What are the 3 cash accounts that have to balance?).</li> <li>○ Checking student progress at workstations.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Problem 2 - Santana (independent work).</li> <li>○ Problem 3 - Primetime Services (independent work).</li> <li>○ Problem 4 - Sampson Sewer (independent work).</li> <li>○ Chapter 11 Test (February 21st).</li> </ul>
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		<p>work.</p> <ul style="list-style-type: none"> <li>• Distribute workpapers for Problem 4; review facts provided. Students will work independently on Problem 4 - Sampson Sewer. Teacher will move around the room to ensure students are on task and to answer questions.</li> <li>• Administer Chapter 11 test.</li> </ul>	
<p>Cash Control and Banking (Deposit Slips, Checks, Bank Reconciliation) and Introduction to Payroll (Gross Pay and Deductions).</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• Define payroll, pay period, and goals of a well-defined payroll system.</li> <li>• Research payroll deductions both mandatory and voluntary using government websites.</li> <li>• Present their payroll deduction discoveries using</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (Why do most people work?) - lead into discussion about payroll.</li> <li>• Distribute teacher-prepared handout on payroll. Discuss: definition of payroll, different pay periods.</li> <li>• Using the SmartBoard, give examples of a well-designed payroll system,</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (Why do most people work?, gross wages calculations, teacher-prepared handout, worksheet on calculating wages and overtime).</li> <li>○ Observation of students working on demo problems 12-1, 12-2, 12-3.</li> <li>○ Q&amp;A sessions (What is a pay</li> </ul> </li> </ul>

	<p>PowerPoint.</p> <ul style="list-style-type: none"> <li>• Calculate gross pay and overtime pay.</li> </ul>	<p>use students' experiences in the discussion.</p> <ul style="list-style-type: none"> <li>• From handouts and students' experiences, define gross payroll and give examples of the various methods of being paid.</li> <li>• Complete demo problems 12-1, 12-2, and 12-3 together, calculate wages, commissions, and overtime.</li> <li>• Review the topic of pay stubs with a discussion about how money is earned. Ask students if anyone has a job or has ever received a paycheck. Use student responses to transition the discussion into what their reaction was to their first paycheck. Were they surprised to learn that money is removed from their paycheck for taxes?</li> </ul>	<p>period? Give an example, Which deductions from gross pay are voluntary deductions?, What is gross pay? How do you calculate it?).</p> <ul style="list-style-type: none"> <li>○ Observation of group research and PowerPoint creation.</li> <li>○ Checking student work on gross pay and overtime calculations worksheet.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ PPT presentations (Payroll deductions research and presentation).</li> <li>○ Graded assignment on calculating wages and overtime.</li> <li>○ Problem 12-1 (assigned as homework).</li> <li>○ Problem 12-3 and 12-4 (assigned as assessment).</li> </ul>
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		<ul style="list-style-type: none"><li>• Explain that there are several components that make up a pay stub and income taxes, including key terms such as gross pay and net pay, social security taxes, federal taxes, state taxes, and medicare tax.</li><li>• Write each term on the board and explain that today's lesson will explore each of the terms and how they relate to a paycheck.</li><li>• Divide students into groups of 2 or 3 and assign each group a component of a pay stub to research (e.g., gross pay, net pay, social security tax, federal tax, state tax, and medicare tax).</li><li>• Show PowerPoint outlining the project; students will have 1 class period to research their topic and create a 4-slide PPT about their</li></ul>	
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		<p>discoveries.</p> <ul style="list-style-type: none"><li>• Go over Homework (Demo 12-1) and Do Now.</li><li>• Complete teacher-prepared handout on payroll (part 1)<ul style="list-style-type: none"><li>- discuss overtime,</li><li>calculate gross pay using various methods</li><li>- using the SmartBoard.</li></ul></li><li>• Demo problem 12-3 on overtime. If time permits, demo problem 12-2 on commissions.</li><li>• Give each student a worksheet to complete: calculate the wages and overtime wages of various employees working different number of hours and different hourly wages.</li><li>• If time permits, introduce the payroll project. Intro using PowerPoint,</li></ul>	
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		<p>give each student a copy of the rubric. Students will work in groups of 2-3, give each group a payroll deduction to research. They have 1 class period to complete a PowerPoint presentation.</p>	
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**Standards for Course Content Area and Cross Content Standards Addressed**

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- **9.3.BM.ACCT.1: Apply generally accepted accounting principles (GAAP) to prepare, analyze, and interpret financial statements.**
  - *Alignment:* While not full financial statements, the unit's focus on accurate cash records and necessary journal entries for bank reconciliation aligns with GAAP principles for cash management.
- **9.3.BM.ACCT.2: Utilize accounting software and technology to manage financial data.**
  - *Alignment:* The suggestion for gifted students to explore accounting software for bank reconciliations and payroll processing supports this standard.
- **9.3.BM.ACCT.4: Manage financial resources to ensure business sustainability.**
  - *Alignment:* Effective cash control and accurate payroll management are critical aspects of managing financial resources for business sustainability.

**English Language Arts (ELA)**

These standards emphasize reading, writing, speaking, and listening skills essential for academic and professional success.

- **R.11-12.1: Cite strong and thorough textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain.**
  - *Alignment:* Students must refer to textbook explanations, problem descriptions, and government websites (for payroll research) to accurately apply concepts.
- **W.11-12.2: Write informative/explanatory texts to examine and convey complex ideas, concepts, and information clearly and accurately through the effective selection, organization, and analysis of content.**
  - *Alignment:* Explaining banking procedures, the purpose of bank reconciliations, or different payroll deductions requires clear explanatory writing, especially in presentations.
- **SL.11-12.1: Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 11–12 topics, texts, and issues, building on others’ ideas and expressing their own clearly and persuasively.**
  - *Alignment:* Q&A sessions, group discussions on payroll, and team-based problem-solving foster effective discussion and communication.
- **SL.11-12.2: Integrate multiple sources of information presented in diverse media and formats (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems.**
  - *Alignment:* Students integrate information from textbooks, handouts, bank statements, and research findings (quantitative and textual) to complete banking and payroll tasks.

## Mathematics

These standards focus on the application of mathematical concepts and reasoning.

- **N.Q.A.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.**
  - *Alignment:* Students consistently work with monetary units (\$) in all calculations (checks, deposit slips, bank reconciliations, gross/net pay), ensuring accurate financial representation.
- **A.CED.A.1: Create equations and inequalities in one variable and use them to solve problems. Include equations arising from linear and quadratic functions, and simple rational and exponential functions.**
  - *Alignment:* Calculating gross pay, overtime, and net pay involves applying formulas and basic algebraic reasoning. Balancing the bank reconciliation also involves ensuring equality.
- **S.ID.A.1: Represent data with plots on the real number line (dot plots, histograms, and box**

plots).

- *Alignment:* Although not graphical plots, the organized presentation of financial data in checkbook registers, deposit slips, and bank reconciliation forms involves structured data representation.
- **S.ID.B.5: Summarize categorical data for two categories in two-way frequency tables. Interpret relative frequencies in the context of the data (including joint, marginal, and conditional relative frequencies). Recognize possible associations and trends in the data.**
  - *Alignment:* Students are summarizing quantitative data (transactions, deductions) and organizing it into tables (checkbook, bank reconciliation, payroll calculations) to understand cash flow and payroll components.

### **Suggested Modifications for Students with Disabilities, 504 eligible, Multilingual Learners, At Risk Students and Gifted Students**

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#### **For Students with Disabilities (SWD) / 504 Eligible:**

- **Do Now Activities:** Provide graphic organizers, word banks, or multiple-choice options for prompts. Allow verbal responses or the use of a scribe.
- **Independent/Collaborative Work (Problems 11-1, 11-A, 11-3, 11-4, 11-5, 11-6, 11-7, Aardvark, Santana, Primetime Services, Sampson Sewer, 12-1, 12-2, 12-3, 12-4, payroll worksheets, PPT project):**
  - **Chunking:** Break down complex problems (like bank reconciliations or payroll calculations) into smaller, more manageable steps.
  - **Templates/Scaffolding:** Provide pre-formatted bank reconciliation forms, checkbook registers, or payroll calculation templates. Offer checklists for the steps in preparing these documents.
  - **Extended Time:** Allow extra time for completing all problems, quizzes, tests, and the payroll project.
  - **Reduced Workload:** Consider reducing the number of transactions or calculations in problems while ensuring mastery of core concepts.
  - **Direct Instruction:** Provide clear, concise, step-by-step instructions for tasks, possibly in written form or with visual flowcharts.
  - **Frequent Check-ins:** Increase teacher check-ins during independent and group work to provide immediate feedback and support.
- **Quizzes/Tests (Quiz on parts of a check, Chapter 11 Test):** Offer extended time, reduced answer

choices, or a quiet testing environment as per IEP/504 plans. Focus grading on conceptual understanding of banking procedures and payroll basics.

- **PPT Presentations:** Provide templates or guiding questions for presentation content. Offer support with technology or allow alternative presentation formats.

#### **For Multilingual Learners (MLL):**

- **Vocabulary Support:** Pre-teach key accounting vocabulary (e.g., "deposit slip," "endorse," "checkbook," "bank statement," "reconcile," "outstanding," "NSF," "payroll," "gross pay," "net pay," "deductions") using visuals, gestures, and simplified definitions. Provide a bilingual glossary if possible.
- **Sentence Starters/Frames:** Offer sentence frames for Q&A and explanations during class discussions, especially for defining terms or explaining bank reconciliation items.
- **Visual Aids:** Use consistent color-coding for bank and book side of bank reconciliations. Utilize diagrams and flowcharts to illustrate the flow of money, check handling, and payroll processes.
- **Peer Support:** Strategically pair MLL students with English-proficient peers for collaborative work on problems, research, and presentations.
- **Simplified Instructions:** Provide written instructions in clear, concise language, accompanied by oral explanations.
- **PPT Presentations:** Provide support in structuring the presentation and language for clarity.

#### **For At-Risk Students:**

- **High-Structure & Routine:** Maintain a predictable daily and weekly structure to build confidence and reduce anxiety.
- **Frequent Low-Stakes Practice:** Incorporate many short, low-pressure practice opportunities (e.g., quick checks after each mini-lesson, exit tickets, definition reviews).
- **Positive Reinforcement:** Provide specific and frequent praise for effort, participation, and progress.
- **Targeted Small Group Support:** Provide additional small group instruction for challenging concepts like reconciling items or calculating complex payroll deductions.
- **Scaffolding:** Offer partially completed forms for deposit slips, checks, or bank reconciliations. Break down the payroll research project into smaller, manageable tasks.
- **Real-World Connection:** Emphasize the direct applicability of checkbook maintenance, bank reconciliations, and understanding paystubs to their personal lives.

#### **For Gifted Students:**

- **Accelerated Pace:** Allow students who demonstrate mastery to work on advanced problems (e.g., more complex bank reconciliation scenarios with multiple errors, or advanced payroll calculations).
- **Deeper Analysis:** Challenge them to analyze the *internal controls* related to cash handling and payroll, the implications of bank reconciliation discrepancies, or the tax implications of various payroll deductions.
- **Real-World Application:** Provide actual (redacted) bank statements or pay stubs for analysis. Ask them to research different types of payroll systems used by businesses.
- **Mentoring Role:** Encourage them to assist struggling peers, explaining concepts in their own words, particularly for complex problem-solving.
- **Technology Integration:** Challenge them to explore how accounting software handles bank reconciliations or payroll processing, or to create a simple spreadsheet to automate payroll calculations.
- **Presentation Extension:** For the payroll project, challenge them to research and present on a more obscure or complex payroll deduction, or to create a more in-depth analysis of a payroll system's efficiency.
- **Tests (Chapter 11 Test):** Offer optional bonus questions that require higher-order thinking, critical analysis of bank statements, or application of concepts in unique scenarios.

## **Computer Sci Design Thinking**

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- **9.4.12.CI.1: Evaluate how computational thinking and design thinking can be used to solve complex problems.**
  - *Alignment:* Performing bank reconciliations requires systematic problem-solving to identify and resolve discrepancies. The challenge for gifted students to automate calculations using spreadsheets applies computational thinking.
- **9.4.12.CT.1: Identify and apply computational thinking practices to design and develop solutions.**
  - *Alignment:* Students apply logical steps to reconcile bank statements and calculate payroll. Creating a simple spreadsheet to automate payroll calculations directly supports this.
- **9.4.12.TL.1: Evaluate the impact of technology on society and the environment.**
  - *Alignment:* Researching different types of payroll systems and exploring how accounting software handles banking and payroll aligns with evaluating technology's impact on business efficiency.

## **Career Readiness, Life Literacies and Key Skills Practice**

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- **9.1.12.CR.1: Utilize critical thinking and problem-solving skills to make informed decisions.**
  - *Alignment:* Mastering bank reconciliations, handling NSF checks, and accurately calculating gross and net pay require significant critical thinking and problem-solving skills.
- **9.1.12.CR.2: Apply appropriate academic and technical skills to career readiness.**
  - *Alignment:* The practical skills of cash management, banking procedures, and understanding payroll are essential technical skills for various careers in business, finance, and even personal financial management.
- **9.1.12.CR.3: Analyze the impact of personal and professional decisions on career pathways.**
  - *Alignment:* Understanding payroll deductions and cash control is directly relevant to personal financial well-being and professional responsibilities in any business.
- **9.1.12.CR.4: Communicate effectively in a variety of contexts.**
  - *Alignment:* Explaining payroll deductions, discussing bank reconciliation items, and presenting research findings (PowerPoint presentations) enhance communication skills.
- **9.1.12.CR.5: Demonstrate collaboration and teamwork skills to achieve goals.**
  - *Alignment:* Group research for payroll deductions and collaborative problem-solving foster teamwork.
- **9.1.12.CR.6: Demonstrate creativity and innovation in problem-solving.**
  - *Alignment:* Creating an "Accounting Explainer" video or an "Interactive Bank Reconciliation Builder" allows for creative demonstration of understanding.
- **9.1.12.CR.7: Employ financial literacy skills to make informed financial decisions.**
  - *Alignment:* Directly addressed by the unit's focus on managing cash, understanding banking, and comprehending payroll, all of which are fundamental to informed financial decision-making.

# Unit 7: Payroll Calculations (Net Pay, Payroll Register, Employee Earnings Records, Payroll Checks) and Employer Payroll Taxes & Entries.

Content Area: **Business**  
Course(s):  
Time Period: **3rd Marking Period**  
Length: **1 week**  
Status: **Published**

## Summary of the Unit

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This unit is dedicated to a comprehensive understanding of payroll. Key learning areas include:

- **Employee Payroll:** Students will learn to calculate net pay, research various federal and state payroll deductions (mandatory and voluntary), and present their findings. They will also complete payroll registers, write payroll checks, and prepare employee earnings records.
- **Employer Payroll:** The unit expands to cover the employer's responsibilities, including calculating and recording employer payroll taxes (FUTA, SUTA, FICA, Medicare) and understanding the process of paying these taxes to federal and state governments, often involving forms like Form 8109.
- **Comprehensive Payroll Project:** The month culminates in a significant quarterly project where students apply all learned payroll concepts by simulating a full payroll process, from calculating earnings and deductions to preparing records, writing checks, and journaling/posting both employee and employer payroll tax entries.

Instructional activities are highly hands-on, involving the use of tax tables, W-4 forms, sample payroll registers, and SmartBoard demonstrations. Students engage in independent and collaborative problem-solving (e.g., Problems 12-2, 12-4, 12-7, 12-8, 12-9, 13-1, 13-7, 13-8), group research, and PowerPoint presentations. Review sessions using Kahoot and Jeopardy are also integrated.

Assessments are frequent, with daily "Do Now" activities, observation of student progress at workstations, and Q&A sessions serving as formative checks. Summative assessments include various problem submissions, a Chapter 12 Test, and the major comprehensive payroll quarterly project, which evaluates their ability to integrate all payroll processes.

Overall, this March unit provides students with a detailed and practical understanding of both employee and employer payroll responsibilities, culminating in a comprehensive application of these critical accounting concepts.

### **Enduring Understandings**

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Students will understand that accurate and compliant payroll management, encompassing both employee compensation and employer tax responsibilities, is a complex yet fundamental aspect of business operations, crucial for legal compliance, financial integrity, and employee satisfaction.

### **Essential Questions**

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- Why is precise calculation of employee earnings and deductions fundamental to accurate payroll?
- How do employers fulfill their tax obligations related to employee compensation?
- What are the critical records and reports needed to ensure proper payroll management and compliance?
- How does understanding payroll benefit both businesses and their employees?
- What are the potential consequences of errors or non-compliance in payroll processing?

### **Unit Summative Assessment and Alternate Assessment Options**

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#### **Unit Summative Assessment Examples:**

- **Comprehensive Payroll & Tax Cycle Simulation:** This is directly aligned with your "Quarterly project (comprehensive payroll project)" in Week 4.
  - **Description:** Students are given a set of time cards, employee W-4 information, and other

relevant data for a payroll period. They must:

- Calculate gross pay for all employees (including overtime/commissions).
- Determine all employee deductions (federal, state, FICA, Medicare) using tax tables/rates.
- Complete a comprehensive payroll register.
- Prepare individual employee earnings records.
- Write payroll checks and corresponding pay stubs.
- Calculate the employer's payroll tax expense.
- Journalize all payroll and employer tax entries.
- (Optionally) Demonstrate the posting of these entries to the general ledger and prepare the Form 8109 check for tax deposits.
- **Assessment:** Graded on accuracy of calculations, completeness of forms, and correctness of journal entries/postings.
- **Chapter Test (Chapters 12 & 13 Combined):** This combines the specific knowledge from both key chapters of the unit.
  - **Description:** A formal written examination that includes:
    - Multiple-choice and short-answer questions defining key payroll terms (e.g., net pay, payroll register, earnings record, W-4, FUTA, SUTA, FICA, Form 8109).
    - Problem-solving sections requiring students to:
      - Calculate gross and net pay for employees given various scenarios (hourly, salary, commission, overtime).
      - Identify and categorize different types of payroll deductions.
      - Complete a partial payroll register or employee earnings record.
      - Calculate employer payroll taxes.
      - Journalize employee payroll and employer payroll tax entries.
      - Explain the purpose and components of payroll records and tax forms.
  - **Assessment:** Graded on accuracy of calculations, conceptual understanding, and correct application of accounting principles.

#### **Alternate Assessment Options:**

- **"Payroll Advisor" Presentation/Guide:** Students create a presentation or a comprehensive guide for a new small business owner, explaining all aspects of payroll. This would include:
  - How to calculate gross and net pay.
  - Mandatory and voluntary deductions.
  - Employer payroll taxes and reporting requirements.
  - The importance of accurate record-keeping (payroll register, earnings records).

- **Assessment:** Graded on clarity, accuracy, completeness, and effective communication of complex information.
- **"Payroll Error Detective" Case Study:** Provide students with a pre-filled, but intentionally flawed, payroll register or a set of payroll journal entries.
  - **Description:** Students must identify all errors (e.g., calculation mistakes, incorrect deductions, wrong accounts debited/credited for entries), explain the nature of each error, and demonstrate how to correct them.
  - **Assessment:** Graded on diagnostic accuracy, ability to explain errors, and correct application of principles.
- **Digital Payroll System Design (Simplified Spreadsheet):** Students design a basic payroll system using a spreadsheet (e.g., Excel or Google Sheets).
  - **Description:** They would create tabs for employee data, time cards, and a simplified payroll register that automatically calculates gross pay, common deductions, and net pay based on formulas.
  - **Assessment:** Graded on the functionality of their spreadsheet, accuracy of formulas, and ability to demonstrate how their system works.
- **"Tax Form Completion Challenge":** Provide students with hypothetical employee and business data.
  - **Description:** Students are tasked with completing mock W-4 forms for employees, and then a simplified version of a federal payroll tax deposit form (like a mock Form 941 or 8109, if appropriate for their level), based on calculated payroll liabilities.
  - **Assessment:** Graded on accuracy of form completion and understanding of tax obligations.

## Resources

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### Internal Resources (from your lesson plan):

- **Textbook:** Used for assigned problems (e.g., 12-2, 12-4, 12-6, 12-7, 12-8, 12-9, 13-1, 13-7, 13-8) and reading assignments (page 295, pages 293-297, page 325).
- **Teacher-Prepared Handouts/Worksheets:** Used for "Do Now" activities (e.g., on overtime and gross pay, payroll definitions, background info for payroll journal entries, NJ W/H taxes, liability, journalize payroll), and for specific problem practice (e.g., sample payroll register, W-4 form, "payroll (part 1)" handout, worksheet on calculating wages and overtime, answer sheet for Problem 13-8, general ledger).
- **Payroll Check Stubs (Actual/Sample):** Used to introduce payroll deductions.
- **Payroll Register and Employee Earnings Records (Sample copies):** For review and to guide

students in completing their own.

- **T-Accounts:** Used for posting journal entries, especially for employer payroll taxes (Problem 13-8).
- **SmartBoard:** Used extensively by the teacher for notes (W-4 payroll), demonstrating tax tables, showing payroll check stubs, completing demo problems (12-1, 12-2, 12-3, 12-4, 12-5, 13-1), and posting journal entries to T-accounts.
- **PowerPoint Presentations:** Used by the teacher to outline the payroll research project and by students for presenting their payroll deduction discoveries.
- **Comprehensive Payroll Project Packet:** The materials provided for the multi-period "quarterly project."
- **Kahoot & Jeopardy:** For review sessions of Chapter 12 concepts.

#### **External Resources (General Suggestions):**

- **Government Websites (IRS.gov, State Tax Websites):** Essential for researching federal and state payroll deductions, finding W-4 forms, and understanding tax obligations and reporting.
- **Online Payroll Calculators:** Simple online tools that can help students verify their calculations for gross pay, net pay, and various deductions.
- **Sample Tax Forms:** Access to blank or sample versions of common payroll tax forms (e.g., Form 941, Form 8109) can provide context for tax deposits and reporting.
- **Educational Accounting Websites/Videos:** Platforms like AccountingCoach.com, Khan Academy (accounting section), or YouTube channels specializing in payroll accounting can offer supplementary explanations, practice problems, and visual walkthroughs of complex calculations and journal entries.
- **Payroll Software Demos/Tutorials:** Short demo videos of popular payroll software (e.g., QuickBooks Payroll, ADP, Gusto) can illustrate how businesses automate payroll processing and tax compliance, providing a real-world perspective.
- **Spreadsheet Software (Excel/Google Sheets):** While students may be doing manual calculations, they could explore how these tools are used to build simple payroll registers or calculation templates in a professional setting.

## Unit Plan

Topic/Selection Timeframe	General Objectives	Instructional Activities	Formative and Summative Assessments
Payroll Calculations (Net Pay, Payroll Register, Employee Earnings Records, Payroll Checks) and Employer Payroll Taxes & Entries.  1 week	<ul style="list-style-type: none"> <li>• Calculate net pay.</li> <li>• Work within a group to research various federal and state payroll deductions using the internet.</li> <li>• Create a PowerPoint presentation about their payroll deductions using their research.</li> <li>• Teach their payroll deduction to the class using their PowerPoint presentation.</li> <li>• Complete a payroll register using time cards and a tax table.</li> <li>• Write payroll checks using a payroll register.</li> </ul>	<ul style="list-style-type: none"> <li>• W-4 payroll notes using SmartBoard.</li> <li>• Introduce tax tables (page 295); look at page 295 together and discuss the different tax tables and how to use them.</li> <li>• Hand out problem 12-2; do the first one together, then students will complete on their own. Teacher will move around the room and check student progress.</li> <li>• Go over Do Now (Teacher prepared handout on overtime and gross pay) and Review Homework.</li> <li>• Using the SmartBoard, show actual payroll check</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (page 295, tax table - review; Teacher prepared handout on overtime and gross pay; What is a payroll register?; Write total net pay from your homework problem on the side board; vocab for chapter 12).</li> <li>○ Observation of independent work on Problem 12-2, 12-9, 12-4, 12-7, 12-8.</li> <li>○ Q&amp;A sessions (What is a W-4?; What payroll taxes do we pay in New Jersey?; How do you calculate net pay?; How is a payroll register different than an earnings record?; What is an earnings record?).</li> <li>○ Checking student progress at workstations.</li> </ul> </li> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Problem 12-2 (assigned as</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>• Prepare earnings records for employees.</li> <li>• Write payroll checks using a payroll register and prepare earnings records for employees.</li> </ul>	<p>stubs which will lead into a discussion on payroll deductions.</p> <ul style="list-style-type: none"> <li>• Distribute teacher-prepared handout on payroll deductions - do problem in handout together.</li> <li>• In coordination with teacher prepared handout, distribute an actual W-4 form. Have students fill out the W-4 form using their own information. Show how to find W-4 and other forms on the IRS.gov website.</li> <li>• Discuss current events - how important it is to have social security, medicare and unemployment during this time.</li> <li>• Together with the class, complete Demo problem 12-4 using the tax chart in the</li> </ul>	<p>assessment).</p> <ul style="list-style-type: none"> <li>○ Problem 12-9 (completed as assessment).</li> <li>○ Problem 12-4 (completed as assessment).</li> <li>○ Problem 12-7 (assigned as homework/assessment).</li> <li>○ Problem 12-8 (assigned as assessment)</li> </ul>
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		<p>books.</p> <ul style="list-style-type: none"><li>• Go over Do Now (What is a payroll register?) and Homework.</li><li>• Give each student a copy of a sample payroll register to review the correct way to reconcile the total deductions and net pay.</li><li>• Have students reconcile total deductions and net pay using their homework, problem 12-6.</li><li>• Give each student a copy of Problem 12-9. Review how to calculate overtime and commissions. Students will complete the total earnings section, then the teacher will check for accuracy. Once it's correct, students will continue the problem and calculate the various payroll deductions and the net pay.</li></ul>	
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		<ul style="list-style-type: none"><li>• Go over Homework problem 12-9, ensuring everyone has the correct total net pay.</li><li>• Hand out notes on employee earnings record. Show example on the SmartBoard, emphasizing that they are prepared quarterly and also the accumulated earnings.</li><li>• Hand out problem 12-4 and prepare a payroll check together. Teacher will walk around the room to check on student progress and answer questions.</li><li>• Hand out problem 12-7; students will complete employees earnings records and prepare payroll checks.</li><li>• Go over Homework problem 12-7, ensuring</li></ul>	
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		<p>everyone has the correct answers.</p> <ul style="list-style-type: none"> <li>• Hand out problem 12-8; students will work independently as the teacher meets with students who need help.</li> </ul>	
<p>Payroll Calculations (Net Pay, Payroll Register, Employee Earnings Records, Payroll Checks) and Employer Payroll Taxes &amp; Entries.</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• Complete a payroll register using time cards and a tax table.</li> <li>• Write payroll checks using a payroll register and prepare earnings records for employees.</li> <li>• Calculate gross earnings, deductions</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (What is a payroll register?) and Homework.</li> <li>• Give each student a copy of a sample payroll register to review the correct way to reconcile the total deductions and net pay.</li> <li>• Have students reconcile total</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (What is a payroll register?; vocab for chapter 12; worksheet; Log onto Kahoot).</li> <li>○ Observation of independent work on Problem 12-9, 12-8.</li> <li>○ Q&amp;A sessions (How do you calculate net pay?; What is an earnings record?; Why do we prepare employee earnings</li> </ul> </li> </ul>

	<p>and net pay.</p> <ul style="list-style-type: none"> <li>• Identify parts of a payroll register.</li> <li>• Identify parts of an employee's earning record.</li> <li>• Prepare payroll records.</li> </ul>	<p>deductions and net pay using their homework, problem 12-6.</p> <ul style="list-style-type: none"> <li>• Give each student a copy of Problem 12-9. Review how to calculate overtime and commissions. Students will complete the total earnings section, then the teacher will check for accuracy. Once it's correct, students will continue the problem and calculate the various payroll deductions and the net pay.</li> <li>• Go over Homework problem 12-7, ensuring everyone has the correct answers.</li> <li>• Hand out problem 12-8; students will work independently as the teacher meets with students who need help.</li> <li>• Students will continue to</li> </ul>	<p>records?; What is a time card?; What is an earnings record?).</p> <ul style="list-style-type: none"> <li>○ Kahoot review for Chapter 12 concepts.</li> <li>○ Checking student progress at workstations.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Problem 12-9 (completed as assessment).</li> <li>○ Problem 12-8 (completed as assessment).</li> </ul>
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		<p>work on problem 12-8. Teacher will check student progress and answer questions.</p> <ul style="list-style-type: none"> <li>• Students will participate in a review of Chapter 12 concepts using Kahoot.</li> <li>• Go over Homework problem 12-7, ensuring everyone has the correct answers.</li> <li>• Hand out problem 12-8; students will work independently as the teacher meets with students who need help.</li> </ul>	
<p>Payroll Calculations (Net Pay, Payroll Register, Employee Earnings Records, Payroll Checks) and Employer Payroll Taxes &amp; Entries.</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• Complete a payroll register using time cards and a tax table.</li> <li>• Calculate gross earnings, deductions and net pay.</li> <li>• Identify parts of a payroll register.</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (What is a payroll register?) and Homework.</li> <li>• Give each student a copy of a sample payroll register to review the correct way to reconcile the total deductions</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (What is a payroll register?; Prepare for test; teacher-prepared handout with background info needed to make payroll journal entries; list nj w/h taxes, define liability).</li> <li>○ Observation of</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>• Identify parts of an employee's earning record.</li> <li>• Prepare payroll records.</li> <li>• Record payroll entries in the general ledger using the payroll register.</li> <li>• Record the journal entry for employer payroll taxes.</li> <li>• Record the journal entry for payment of all payroll taxes and deductions.</li> </ul>	<p>and net pay.</p> <ul style="list-style-type: none"> <li>• Have students reconcile total deductions and net pay using their homework, problem 12-6.</li> <li>• Give each student a copy of Problem 12-9. Review how to calculate overtime and commissions. Students will complete the total earnings section, then the teacher will check for accuracy. Once it's correct, students will continue the problem and calculate the various payroll deductions and the net pay.</li> <li>• Students will participate in a review of Chapter 12 concepts using Jeopardy.</li> <li>• Administer Chapter 12 test.</li> <li>• Go over Do Now (teacher-prepared handout with background info needed to make</li> </ul>	<p>independent work on Problem 12-9, 13-1.</p> <ul style="list-style-type: none"> <li>○ Q&amp;A sessions (How do you calculate net pay?; What is a time card?; Answer questions about test; What are the parts of the payroll transaction?; List the employer payroll taxes).</li> <li>○ Jeopardy review for Chapter 12 concepts.</li> <li>○ Checking student progress at workstations.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Problem 12-9 (completed as assessment).</li> <li>○ Chapter 12 Test (March 19th).</li> <li>○ Problem 13-1 (assigned as homework/assessment).</li> <li>○ Problem 12-2, 12-3 (assigned as homework/assessment).</li> </ul>
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		<p>payroll journal entries).</p> <ul style="list-style-type: none"> <li>• Discuss what happens after payroll checks are written, what happens to deductions. Using the SmartBoard and handout, demonstrate how to write the payroll journal entries.</li> <li>• Together with the class, use 12-5 from chapter 12 and journalize the entries.</li> <li>• As students work on Problem 13-1, teacher moves around the room to check each student at their workstation.</li> <li>• Go over Do Now (list nj w/h taxes, define liability).</li> <li>• Discuss employer payroll tax responsibilities.</li> <li>• Hand out 4 types and review.</li> <li>• Hand out 12-7</li> </ul>	
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		payroll register.  <ul style="list-style-type: none"> <li>• Page 325, 12-2, 12-3.</li> </ul>	
Payroll Calculations (Net Pay, Payroll Register, Employee Earnings Records, Payroll Checks) and Employer Payroll Taxes & Entries.  1 week	<ul style="list-style-type: none"> <li>• Calculate gross earnings using various pay methods.</li> <li>• Complete a payroll register using gross earnings and info from a W-4.</li> <li>• Write payroll checks and pay stubs from a payroll register.</li> <li>• Calculate an employer's payroll taxes and journalize the entries.</li> <li>• Post transactions to a general ledger using a general journal.</li> </ul>	<ul style="list-style-type: none"> <li>• Prepare Form 8109 and write a check to go along with it.</li> <li>• Record payroll entries in the general ledger using the payroll register.</li> <li>• Record the journal entry for employer payroll taxes.</li> <li>• Record the journal entry for payment of all payroll taxes and deductions.</li> <li>• Students will work on their quarterly project which is a comprehensive payroll project.</li> <li>• Students will calculate gross earnings, complete a payroll register and earnings reports.</li> <li>• Students will write checks to transfer funds to the payroll account and</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (payroll questions; teacher-prepared handout with background info needed to make payroll journal entries; list nj w/h taxes, define liability; journalize payroll; payroll definitions).</li> <li>○ Observation of independent work on comprehensive payroll project, Problem 13-1, Problem 13-8, Problem 13-7.</li> <li>○ Q&amp;A sessions (Discuss project; What are the parts of the payroll transaction?; List the employer payroll taxes; List the employer payroll taxes; What is Form 8109 used for?).</li> <li>○ Checking student progress at workstations.</li> </ul> </li> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Quarterly project (comprehensive payroll project).</li> </ul> </li> </ul>

		<p>write paychecks.</p> <ul style="list-style-type: none"> <li>• Students will record payroll transactions in the general journal, including the calculations for the employer's payroll tax expense.</li> <li>• Students will post the transactions to the appropriate general ledger.</li> <li>• Students will make tax deposits to the federal government, journalize and post the transactions to the general ledger.</li> <li>• Go over Do Now (teacher-prepared handout with background info needed to make payroll journal entries).</li> <li>• Discuss what happens after payroll checks are written, what happens to deductions. Using the SmartBoard and</li> </ul>	<ul style="list-style-type: none"> <li>○ Problem 13-1 (assigned as homework/assessment).</li> <li>○ Problem 13-8 (completed as assessment).</li> <li>○ Problem 13-7 (independent work, likely graded).</li> <li>○ Chapter review (assigned as homework).</li> </ul>
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		<p>handout, demonstrate how to write the payroll journal entries.</p> <ul style="list-style-type: none"> <li>• Together with the class, use 12-5 from chapter 12 and journalize the entries.</li> <li>• As students work on Problem 13-1, teacher moves around the room to check each student at their workstation.</li> <li>• Go over Do Now (list nj w/h taxes, define liability).</li> <li>• Discuss employer payroll tax responsibilities.</li> <li>• Hand out 4 types and review.</li> <li>• Using 12-5, demo employer taxes, FUTA .8%, SUTA 5.4%, SS 6.2%, Medicare 1.45%.</li> <li>• Hand out 12-7 payroll register.</li> <li>• Page 325, 12-2,</li> </ul>	
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		<p>12-3.</p> <ul style="list-style-type: none"><li>• Go over Do Now (journalize payroll).</li><li>• Go over problem 13-8, distribute and answer sheet and t-accounts.</li><li>• As teacher works on the SmartBoard, students will be working at their seats, posting journal entries from problem 13-8 to t-accounts.</li><li>• Using the posted t-accounts, introduce the payment of employee taxes and employer tax liabilities. Emphasize that FICA and FWT are paid together directly to the bank.</li><li>• Go over Do Now (payroll definitions).</li><li>• Go over problem 13-7, distribute and answer sheet and general ledger.</li></ul>	
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		<ul style="list-style-type: none"> <li>• Students will work independently on problem 13-7. They will record the 2 payroll entries and post to the general ledger.</li> </ul>	
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### **Standards for Course Content Area and Cross Content Standards Addressed**

- **9.3.BM.ACCT.1: Apply generally accepted accounting principles (GAAP) to prepare, analyze, and interpret financial statements.**
  - *Alignment:* The unit's focus on accurately recording payroll expenses and liabilities, and the process of paying taxes, aligns with GAAP principles for expense recognition and liability management.
- **9.3.BM.ACCT.2: Utilize accounting software and technology to manage financial data.**
  - *Alignment:* The suggestion for gifted students to explore accounting software for comprehensive payroll processing and tax reporting supports this standard.
- **9.3.BM.ACCT.4: Manage financial resources to ensure business sustainability.**
  - *Alignment:* Accurate and compliant payroll management, including tax responsibilities, is a critical aspect of managing financial resources and ensuring business sustainability and legal compliance.

### **English Language Arts (ELA)**

These standards emphasize reading, writing, speaking, and listening skills essential for academic and professional success.

- **R.11-12.1: Cite strong and thorough textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain.**
  - *Alignment:* Students must refer to tax tables, W-4 forms, textbook explanations, and government websites (for payroll research) to accurately apply concepts and justify calculations.

- **W.11-12.2: Write informative/explanatory texts to examine and convey complex ideas, concepts, and information clearly and accurately through the effective selection, organization, and analysis of content.**
  - *Alignment:* Explaining payroll deductions, the purpose of payroll registers, or employer tax responsibilities requires clear explanatory writing, especially in presentations and project reports.
- **SL.11-12.1: Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 11–12 topics, texts, and issues, building on others’ ideas and expressing their own clearly and persuasively.**
  - *Alignment:* Q&A sessions, group discussions on payroll components, and team-based problem-solving foster effective discussion and communication.
- **SL.11-12.2: Integrate multiple sources of information presented in diverse media and formats (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems.**
  - *Alignment:* Students integrate information from tax tables, W-4 forms, sample payroll registers, SmartBoard demonstrations, and research findings (quantitative and textual) to complete comprehensive payroll tasks.

## Mathematics

These standards focus on the application of mathematical concepts and reasoning.

- **N.Q.A.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.**
  - *Alignment:* Students consistently work with monetary units (\$) in all payroll calculations (gross pay, net pay, deductions, taxes), ensuring accurate financial representation.
- **A.CED.A.1: Create equations and inequalities in one variable and use them to solve problems. Include equations arising from linear and quadratic functions, and simple rational and exponential functions.**
  - *Alignment:* Calculating gross pay (including overtime and commissions), various deductions, net pay, and employer taxes involves applying formulas and basic algebraic reasoning. The balancing of payroll registers and journal entries reinforces equality.
- **S.ID.A.1: Represent data with plots on the real number line (dot plots, histograms, and box plots).**
  - *Alignment:* Although not graphical plots, the organized presentation of payroll data in payroll registers and employee earnings records involves structured data representation.
- **S.ID.B.5: Summarize categorical data for two categories in two-way frequency tables. Interpret relative frequencies in the context of the data (including joint, marginal, and conditional relative**

frequencies). **Recognize possible associations and trends in the data.**

- *Alignment:* Students are summarizing quantitative data (earnings, deductions, taxes) and organizing it into complex tables (payroll registers, earnings records) to understand employee compensation and employer tax liabilities.

## **Suggested Modifications for Students with Disabilities, 504 eligible, Multilingual Learners, At Risk Students and Gifted Students**

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### **For Students with Disabilities (SWD) / 504 Eligible:**

- **Do Now Activities:** Provide graphic organizers, word banks, or multiple-choice options for prompts. Allow verbal responses or the use of a scribe.
- **Independent/Collaborative Work (Problems 12-2, 12-4, 12-7, 12-8, 12-9, 13-1, 13-7, 13-8, Comprehensive Payroll Project, PPT presentations):**
  - **Chunking:** Break down complex problems and the comprehensive project into smaller, more manageable steps.
  - **Templates/Scaffolding:** Provide pre-formatted payroll registers, earnings records, or journal entry templates for payroll taxes. Offer checklists for the steps in calculating net pay, preparing records, and journaling employer taxes.
  - **Extended Time:** Allow extra time for completing all problems, quizzes, tests, and the comprehensive payroll project.
  - **Reduced Workload:** Consider reducing the number of employees or transactions in problems while ensuring mastery of core concepts.
  - **Direct Instruction:** Provide clear, concise, step-by-step instructions for tasks, possibly in written form or with visual flowcharts.
  - **Frequent Check-ins:** Increase teacher check-ins during independent and group work to provide immediate feedback and support.
- **Quizzes/Tests (Chapter 12 Test):** Offer extended time, reduced answer choices, or a quiet testing environment as per IEP/504 plans. Focus grading on conceptual understanding of payroll calculations and entries.
- **PPT Presentations:** Provide templates or guiding questions for presentation content. Offer support with technology or allow alternative presentation formats.

### **For Multilingual Learners (MLL):**

- **Vocabulary Support:** Pre-teach key accounting vocabulary (e.g., "net pay," "W-4," "tax table,"

"payroll register," "earnings record," "payroll checks," "employer payroll taxes," "FUTA," "SUTA," "FICA," "Form 8109") using visuals, gestures, and simplified definitions. Provide a bilingual glossary if possible.

- **Sentence Starters/Frames:** Offer sentence frames for Q&A and explanations during class discussions, especially for defining terms or explaining tax calculations.
- **Visual Aids:** Use consistent color-coding for different sections of payroll registers. Utilize diagrams and flowcharts to illustrate the flow of payroll processing and tax payments.
- **Peer Support:** Strategically pair MLL students with English-proficient peers for collaborative work on problems, research, and presentations.
- **Simplified Instructions:** Provide written instructions in clear, concise language, accompanied by oral explanations.
- **PPT Presentations:** Provide support in structuring the presentation and language for clarity.

#### **For At-Risk Students:**

- **High-Structure & Routine:** Maintain a predictable daily and weekly structure to build confidence and reduce anxiety, especially during the comprehensive payroll project.
- **Frequent Low-Stakes Practice:** Incorporate many short, low-pressure practice opportunities (e.g., quick checks after each mini-lesson, exit tickets, definition reviews).
- **Positive Reinforcement:** Provide specific and frequent praise for effort, participation, and progress.
- **Targeted Small Group Support:** Provide additional small group instruction for challenging concepts like using tax tables or calculating employer payroll taxes.
- **Scaffolding:** Offer partially completed forms for payroll registers or earnings records. Break down the comprehensive payroll project into smaller, manageable tasks with clear checkpoints.
- **Real-World Connection:** Emphasize the direct applicability of understanding paychecks and payroll taxes to their personal lives.

#### **For Gifted Students:**

- **Accelerated Pace:** Allow students who demonstrate mastery to work on advanced problems (e.g., more complex payroll scenarios with irregular pay periods, benefits, or multiple states).
- **Deeper Analysis:** Challenge them to analyze the *legal and ethical implications* of payroll compliance, the strategic importance of efficient payroll systems, or how different types of compensation impact net pay.
- **Real-World Application:** Provide actual (redacted) payroll registers or tax forms for analysis. Ask them to research different payroll service providers and compare their offerings.

- **Mentoring Role:** Encourage them to assist struggling peers, explaining concepts in their own words, particularly for complex calculations or form completion.
- **Technology Integration:** Challenge them to explore how accounting software handles comprehensive payroll processing and tax reporting, or to build a more sophisticated spreadsheet model for payroll.
- **Presentation Extension:** For the payroll project, challenge them to include a section on payroll budgeting, forecasting, or compliance issues for different business types.
- **Tests (Chapter 12 Test):** Offer optional bonus questions that require higher-order thinking, critical analysis of payroll scenarios, or application of concepts in unique tax situations.

### **Computer Sci Design Thinking**

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- **9.4.12.CI.1: Evaluate how computational thinking and design thinking can be used to solve complex problems.**
  - *Alignment:* Calculating net pay with multiple deductions, completing payroll registers, and determining employer tax liabilities require systematic, logical problem-solving. The "Payroll Error Detective" alternate assessment directly applies design thinking principles to diagnose and fix complex payroll discrepancies.
- **9.4.12.CT.1: Identify and apply computational thinking practices to design and develop solutions.**
  - *Alignment:* Students apply logical steps to calculate payroll, complete records, and journalize taxes. Designing a basic payroll system using a spreadsheet directly supports this.
- **9.4.12.TL.1: Evaluate the impact of technology on society and the environment.**
  - *Alignment:* Researching different payroll service providers and exploring how accounting software handles payroll processing and tax reporting aligns with evaluating technology's impact on business efficiency and compliance.

### **Career Readiness, Life Literacies and Key Skills Practice**

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- **9.1.12.CR.1: Utilize critical thinking and problem-solving skills to make informed decisions.**

- *Alignment:* Mastering complex payroll calculations, completing various forms, and understanding employer tax obligations require significant critical thinking and problem-solving skills.
- **9.1.12.CR.2: Apply appropriate academic and technical skills to career readiness.**
  - *Alignment:* The skills of calculating net pay, preparing payroll records, and understanding employer tax responsibilities are essential technical skills for careers in human resources, accounting, finance, and small business management.
- **9.1.12.CR.3: Analyze the impact of personal and professional decisions on career pathways.**
  - *Alignment:* Understanding paychecks, deductions, and employer responsibilities is directly relevant to personal financial well-being and professional roles in any organization.
- **9.1.12.CR.4: Communicate effectively in a variety of contexts.**
  - *Alignment:* Researching and presenting on payroll deductions, explaining calculations, and engaging in Q&A sessions enhance communication skills, especially in a professional context.
- **9.1.12.CR.5: Demonstrate collaboration and teamwork skills to achieve goals.**
  - *Alignment:* Group research for payroll deductions and collaborative problem-solving foster teamwork.
- **9.1.12.CR.6: Demonstrate creativity and innovation in problem-solving.**
  - *Alignment:* Creating a "Payroll Advisor" presentation or designing a "Digital Payroll System" allows for creative demonstration of understanding.
- **9.1.12.CR.7: Employ financial literacy skills to make informed financial decisions.**
  - *Alignment:* Directly addressed by the unit's comprehensive focus on understanding employee compensation, payroll deductions, and employer tax obligations, all of which are fundamental to informed financial decision-making for businesses and individuals.

# Unit 8: Payroll Forms & Transactions

Content Area: **Business**  
Course(s):  
Time Period: **3rd Marking Period**  
Length: **1 week**  
Status: **Published**

## Summary of the Unit

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The April unit, titled "**Payroll Forms & Transactions; Merchandising Business: Sales, Returns, Discounts, Accounts Receivable Subsidiary Ledgers; Introduction to Purchases,**" runs from March 31st through May 2nd (encompassing all of April and spilling into the first few days of May).

This unit transitions from the core payroll calculations of March to the crucial aspects of payroll forms and then shifts significantly into the accounting for merchandising businesses. Key areas of focus include:

- **Payroll Forms & Tax Payments:** Students will identify and understand various federal payroll forms (W-2, W-3, 940, 941, depository coupons, Form 8109) and practice journaling and posting entries for both employer payroll taxes and the payment of all payroll tax liabilities. This completes the payroll cycle.
- **Merchandising Business - Sales:** The unit then delves into the accounting for merchandising activities, specifically focusing on sales. Students will learn to analyze and journalize sales transactions (including sales tax), sales returns, and cash discounts on sales.
- **Accounts Receivable Subsidiary Ledger:** A significant component involves understanding and using the Accounts Receivable Subsidiary Ledger, which tracks individual customer balances, and its relationship with the Accounts Receivable control account in the General Ledger. Students will practice posting to both ledgers and preparing a Schedule of Accounts Receivable (including using Excel).
- **Introduction to Purchases:** The unit concludes with an introduction to the purchasing process for merchandise, defining the Purchases account, its rules for debit/credit, and recording basic purchase entries.

Instructional activities include reviewing homework, engaging in "Do Now" activities, teacher-led discussions and demonstrations using the SmartBoard, and extensive independent and collaborative problem-solving from the textbook (e.g., Problem 13-7, 13-9, 14-2, 14-4, 14-6, 14-7, 14-8, 15-1, 15-2, 15-3).

Assessments throughout the month consist of formative checks such as daily "Do Now" activities, Q&A sessions, and observation of student progress. Summative assessments include Problem 13-7, 13-9, a Chapter 13 quiz, Problem 14-7, 14-6 (with Excel spreadsheet), 14-8, and a Chapter 14 Test. Problem 15-2 serves as an initial summative assessment for the purchases topic.

Overall, this April unit broadens students' accounting knowledge from service businesses to merchandising operations, introducing key concepts related to sales, customer accounts, and the beginning of the purchasing cycle, while also finalizing their understanding of the payroll process.

## Enduring Understandings

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Students will understand that distinct accounting procedures are required for merchandising businesses to accurately track sales, customer accounts, and purchases, ensuring compliance with tax regulations and providing a comprehensive view of revenue-generating activities.

## Essential Questions

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- How do businesses account for the taxes and forms associated with paying employees?
- What unique accounting challenges arise when a business sells goods rather than services?
- Why is it critical to track sales, sales returns, and discounts separately in a merchandising business?
- How do businesses manage individual customer debts while maintaining overall financial control?
- What are the initial steps a merchandising business takes to record the acquisition of inventory for resale?

## Unit Summative Assessment and Alternate Assessment Options

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### Unit Summative Assessment Examples:

- **Comprehensive Merchandising Business Cycle Problem:** This would be a significant problem requiring students to integrate multiple concepts.
  - **Description:** Students are given a series of transactions for a merchandising business for a period (e.g., one month). They must:
    - Journalize sales transactions, including sales tax, returns, and cash discounts.
    - Post these sales entries to the General Ledger and the Accounts Receivable Subsidiary Ledger.
    - Prepare a Schedule of Accounts Receivable.
    - Journalize basic purchase transactions.
    - (If time permits/covered extensively) Journalize entries for payroll tax payments using appropriate forms/concepts.
  - **Assessment:** Graded on accuracy of journal entries, posting, calculations, and completeness/accuracy of the Schedule of Accounts Receivable. This combines sales, AR, and

basic purchases.

- **Chapter 13 & 14 Combined Test with Application:** A formal test covering both payroll forms/tax payments and the merchandising sales/AR cycle.
  - **Description:** Includes:
    - Multiple-choice and short-answer questions on definitions (e.g., W-2, W-3, 941, 940, credit memo, terms of sales, cash discount, subsidiary ledger).
    - Problem-solving sections requiring students to:
      - Journalize entries for employer payroll taxes and tax payments.
      - Analyze and journalize various sales transactions (cash, on account, returns, discounts).
      - Demonstrate posting to both General Ledger and Accounts Receivable Subsidiary Ledger.
      - Calculate cash discounts on sales.
      - Identify the impact of basic purchase transactions.
  - **Assessment:** Graded on conceptual understanding, accuracy of calculations, and correct application of accounting principles.

#### **Alternate Assessment Options:**

- **"Merchandising Flow" Infographic/Process Map:** Students create a visual infographic or a detailed process map illustrating the journey of a merchandising sale from the initial transaction (e.g., cash sale, sale on account) through recording sales tax, potential returns/discounts, and finally its impact on both the General Ledger and the Accounts Receivable Subsidiary Ledger.
  - **Assessment:** Graded on clarity, accuracy of accounting concepts, completeness, and visual appeal.
- **"Payroll Tax Forms Completion & Explanation":** Provide students with hypothetical payroll data for a quarter.
  - **Description:** Students must complete simplified mock versions of relevant payroll tax forms (e.g., a portion of Form 941, or a depository coupon) based on the data. They also write a short explanation of what each form is used for and the types of taxes it reports.
  - **Assessment:** Graded on accuracy of form completion and clear explanation of purpose and content.
- **"Customer Account Detective" Scenario:** Provide a scenario where a business has discrepancies in its Accounts Receivable (e.g., the control account doesn't match the subsidiary ledger, or a customer disputes their balance).
  - **Description:** Students must analyze provided transactions and ledger accounts to identify the source of the discrepancy, explain the error, and propose correcting entries or adjustments.
  - **Assessment:** Graded on diagnostic accuracy, ability to explain errors, and logical problem-solving.
- **"Sales Terms & Discounts Calculator" (Spreadsheet Project):** Students design a simple

spreadsheet (e.g., in Excel or Google Sheets) that calculates the net amount of a sale given various sales terms and cash discounts.

- **Description:** They input the gross amount, sales tax rate, and sales terms (e.g., 2/10, n/30), and the spreadsheet automatically calculates the discount amount and net payment if paid within the discount period.
- **Assessment:** Graded on functionality, accuracy of formulas, and demonstration of understanding sales terms.

## **Resources**

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### **Internal Resources**

- **Textbook:** Used for various assigned problems (e.g., 13-7, 13-9, 14-2, 14-4, 14-6, 14-7, 14-8, 15-1, 15-2, 15-3) and specific reading assignments (pages 333-336, 362, 366, 383, 388-392, 400).
- **Teacher-Prepared Handouts/Worksheets:** Used for daily "Do Now" activities (e.g., payroll definitions, Carl Green problem, should a business offer a discount?, define posting), and specific instructional materials (e.g., handout on sales returns and allowances, handouts for purchases pages 1, 2, and 3, handout for journal entries using the Purchases account).
- **Answer Sheets and General Ledger:** Provided for problems like 13-7 and 13-9.
- **Depository Coupon:** A copy is distributed and discussed.
- **SmartBoard:** Used extensively for teacher demonstrations of payroll entries, payroll forms, sales transactions, returns, discounts, subsidiary ledgers, schedules of accounts receivable, and purchase entries.
- **Journal Paper:** Distributed for relevant problem-solving.
- **Excel:** Used by students to prepare the Schedule of Accounts Receivable.

### **External Resources (General Suggestions):**

- **Government Websites (IRS.gov, State Tax Websites):** Essential for researching and understanding federal payroll forms (W-2, W-3, 940, 941, Form 8109) and the regulations for employer payroll taxes and payments.
- **Online Accounting Software Demos/Tutorials:** Viewing simplified tutorials for real-world accounting software (e.g., QuickBooks, Xero) can illustrate how these systems handle payroll forms, sales, accounts receivable, and purchases.
- **Educational Accounting Websites/Videos:** Platforms like AccountingCoach.com, Khan Academy (accounting section), or YouTube channels offer supplementary explanations, practice

problems, and visual walkthroughs of these complex topics.

- **Sample Business Documents:** Examples of sales invoices, credit memos, purchase orders (if not already provided by the teacher) can help students understand the source documents for these transactions.

## Unit Plan

Topic/Selection Timeframe	General Objectives	Instructional Activities	Form
Payroll Forms & Transactions; Merchandising Business: Sales, Returns, Discounts, Accounts Receivable Subsidiary Ledgers; Introduction to Purchases.  1 week	<ul style="list-style-type: none"> <li>• Record the journal entry for employer payroll taxes.</li> <li>• Record the journal entry for payment of all payroll taxes and deductions.</li> <li>• Identify payroll forms: depository coupon, W-3, W-2, 941 and 940.</li> <li>• Journalize entries for all payroll transactions.</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (payroll definitions) and Problem 13-7.</li> <li>• Distribute answer sheet and general ledger for Problem 13-7. Students will work independently on Problem 13-7, recording the 2 payroll entries and posting to the general ledger.</li> <li>• Go over Do Now (page 337, Q1) and Homework.</li> <li>• Review entries for the payment of payroll tax liabilities - lead into discussion about the forms needed to pay these taxes - distribute a copy of the depository coupon.</li> <li>• Discuss forms W-2, W-3, 940, and 941 using pages 333-336.</li> <li>• Start Problem 13-9 (pages 344-45). Teacher will check each student's work as they complete the</li> </ul>	

		<p>problem.</p> <ul style="list-style-type: none"> <li>• Go over Do Now (List the accounts that you DR and CR to record the payroll entry).</li> <li>• Review student's first 2 entries for Problem 13-9.</li> <li>• Go over the entries for the rest of the problem - 3 entries to pay the payroll tax liabilities.</li> <li>• Have students tell what their balances are in the liability accounts. Tell students that these are the amounts that are owed to the federal government.</li> <li>• Have students journalize the 3 journal entries. Teacher will move around the room to check each student's progress.</li> <li>• Administer Chapter 13 quiz.</li> </ul>	
<p>Payroll Forms &amp; Transactions; Merchandising Business: Sales, Returns, Discounts, Accounts Receivable Subsidiary Ledgers; Introduction to Purchases.</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• Analyze and journalize the transactions for the sales of a merchandising business, including sales tax.</li> <li>• Analyze and journalize the transactions for the return of merchandise.</li> <li>• Analyze and journalize the transactions for the payment on account.</li> <li>• Define Credit Memo.</li> <li>• Define the terms of sales</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (teacher-prepared problem-Carl Green).</li> <li>• Teacher prepared handout - lead into a discussion of sales returns and allowances, credit memo and related accounts.</li> <li>• Distribute teacher-prepared handout to journalize transactions involving the return of merchandise for cash and on account including sales tax. Use the SmartBoard</li> </ul>	<ul style="list-style-type: none"> <li>• For</li> </ul>

	<p>using symbols.</p> <ul style="list-style-type: none"> <li>• Define a Cash Discount.</li> <li>• Calculate a Cash Discount.</li> <li>• Identify and define Accounts Receivable Subsidiary Ledger.</li> <li>• Identify and define Accounts Receivable control account in the general ledger.</li> <li>• Identify the need for a business to use both a general ledger and a subsidiary ledger.</li> <li>• Journalize and post transactions related to the sale of merchandise using both the general ledger and a subsidiary ledger.</li> <li>• Identify a schedule of accounts receivable.</li> <li>• Post to both the General Ledger and the Accounts Receivable subsidiary ledger from the general journal.</li> <li>• Prepare a schedule of accounts receivable using Excel.</li> <li>• Record sales and cash receipts for a merchandising business.</li> </ul>	<p>to demonstrate the problems as students work at their stations.</p> <ul style="list-style-type: none"> <li>• Students do demo problem 14-4 at their work stations as teacher checks each student's work.</li> <li>• Preview Homework - Problem 14-2 (page 366).</li> <li>• Go over Do Now (Should a business offer a discount?).</li> <li>• Discussion on terms of sales (e.g., 1/20, n/30, and 2/10, n/45); view symbols used in the industry (page 362).</li> <li>• Using the SmartBoard, give examples of symbols and their meanings. Emphasize that discounts are NEVER taken on tax.</li> <li>• Do teacher-prepared handout together with the class using the SmartBoard.</li> <li>• Preview Problem 14-7 (page 383) with the class. Do the first few transactions together using the SmartBoard; distribute journal paper.</li> <li>• Go over Problem 14-7. Go over Do Now (teacher-prepared handout) - use as a stepping stone to introduce subsidiary ledgers. Discuss the need for subsidiary ledgers.</li> </ul>	<ul style="list-style-type: none"> <li>• Sum</li> </ul>
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		<ul style="list-style-type: none"> <li>• Using the Do Now - demo the use of subsidiary ledgers on the SmartBoard.</li> <li>• To conclude the lesson, create a Schedule of Accounts Receivable on the SmartBoard, where the total balances of the subsidiary ledger agrees to the control account balance in the general ledger.</li> <li>• Go over Do Now (Define posting) - review posting procedures.</li> <li>• Distribute Problem 14-6, demonstrate how to post from the General Journal to the 2 ledgers. Using the SmartBoard, have the students follow along at their workstations.</li> <li>• After the completion of 14-6, have the students prepare a schedule of accounts receivable in Excel.</li> <li>• Go over Do Now (teacher-prepared handout).</li> <li>• Distribute Problem 14-8; students will record sales and cash receipts into the general journal.</li> <li>• After entries have been journalized, they will be posted in the general ledger and also the accounts receivable</li> </ul>	
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		subsidiary ledger.  <ul style="list-style-type: none"> <li>• Students will check their work with their partner and discuss any differences.</li> </ul>	
Payroll Forms & Transactions; Merchandising Business: Sales, Returns, Discounts, Accounts Receivable Subsidiary Ledgers; Introduction to Purchases.  1 week	<ul style="list-style-type: none"> <li>• Post to both the General Ledger and the Accounts Receivable subsidiary ledger from the general journal.</li> <li>• Prepare a schedule of accounts receivable using Excel.</li> <li>• Record sales and cash receipts for a merchandising business.</li> <li>• Explain the procedures for journaling a purchase on account.</li> <li>• Describe the accounts used in the purchasing process.</li> <li>• The purpose of the purchase account and its rules for debit and credit.</li> <li>• Record the entries involving purchases of merchandise.</li> <li>• Define Contra Cost of Merchandising Accounts.</li> <li>• Record entries involving the return of merchandise.</li> <li>• Record entries involving the cash discount on purchases.</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (Define posting) - review posting procedures.</li> <li>• Distribute Problem 14-6, demonstrate how to post from the General Journal to the 2 ledgers. Using the SmartBoard, have the students follow along at their workstations.</li> <li>• After the completion of 14-6, have the students prepare a schedule of accounts receivable in Excel.</li> <li>• Go over Do Now (teacher prepared hand out).</li> <li>• Distribute Problem 14-8; students will record sales and cash receipts into the general journal.</li> <li>• After entries have been journalized, they will be posted in the general ledger and also the accounts receivable subsidiary ledger.</li> <li>• Students will check their work with their partner and discuss any differences.</li> <li>• Administer Chapter 14 test.</li> <li>• Go over Do Now</li> </ul>	<ul style="list-style-type: none"> <li>• For</li> <li>• Sum</li> </ul>

		<p>(teacher-prepared handout).</p> <ul style="list-style-type: none"> <li>• Ask students, "How does a store get the merchandise it sells for profit?" This question will lead into a discussion of purchases and the cost of merchandise sold.</li> <li>• Using the SmartBoard and teacher prepared handout (Purchases page 1 and 2), describe the purchases account, its relation to other accounts in the Chart of Accounts, and its rules for debit and credit. This will lead into a discussion of the purchasing process and examples of journal entries utilizing purchases.</li> <li>• Distribute teacher prepared handout (Journal entries using the Purchases account); do together with class using the SmartBoard.</li> <li>• Do Problem 15-1 (page 392) together with the class. Preview Homework - handout - Jan 20th is a challenge problem.</li> <li>• Go over Do Now (teacher prepared handout) and Homework.</li> <li>• Review Homework - will lead into a discussion of Contra Cost of Merchandise accounts.</li> <li>• Distribute teacher-</li> </ul>	
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		<p>prepared handout, Purchases page 3.</p> <ul style="list-style-type: none"> <li>• Do Demo Problem 15-2 - students will work independently at their workstations. Using the SmartBoard, the entire problem will be reviewed.</li> <li>• Using the SmartBoard and a teacher-prepared handout, demonstrate entries involving Purchases Discounts.</li> <li>• Do Problem 15-2 and 15-3 (page 400). Students will work independently at their workstations - using the SmartBoard, both problems will be reviewed.</li> </ul>	
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### **Standards for Course Content Area and Cross Content Standards Addressed**

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- **9.3.BM.ACCT.1: Apply generally accepted accounting principles (GAAP) to prepare, analyze, and interpret financial statements.**

- *Alignment:* The unit's focus on accurately recording sales, returns, discounts, and purchases, and managing subsidiary ledgers, aligns with GAAP principles for revenue recognition, expense recognition, and asset management.

- **9.3.BM.ACCT.2: Utilize accounting software and technology to manage financial data.**

- *Alignment:* The use of Excel for the Schedule of Accounts Receivable and the suggestion for gifted students to explore accounting software for merchandising operations supports this standard.

- **9.3.BM.ACCT.4: Manage financial resources to ensure business sustainability.**

- *Alignment:* Effective management of sales, accounts receivable, and purchases is critical for managing financial resources and ensuring the profitability and sustainability of a

merchandising business.

## English Language Arts (ELA)

These standards emphasize reading, writing, speaking, and listening skills essential for academic and professional success.

- **R.11-12.1: Cite strong and thorough textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain.**
  - *Alignment:* Students must refer to textbook explanations, problem descriptions (e.g., sales terms), and sample forms (W-2, credit memos) to accurately apply concepts and justify entries.
- **W.11-12.2: Write informative/explanatory texts to examine and convey complex ideas, concepts, and information clearly and accurately through the effective selection, organization, and analysis of content.**
  - *Alignment:* Explaining payroll forms, sales terms, the purpose of subsidiary ledgers, or how to account for returns/discounts requires clear explanatory writing.
- **SL.11-12.1: Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 11–12 topics, texts, and issues, building on others' ideas and expressing their own clearly and persuasively.**
  - *Alignment:* Q&A sessions, discussions on sales terms, and partner checks on problem-solving foster effective discussion and communication.
- **SL.11-12.2: Integrate multiple sources of information presented in diverse media and formats (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems.**
  - *Alignment:* Students integrate information from textbooks, handouts, SmartBoard demonstrations, and quantitative data from sales and purchase problems to complete accounting tasks.

## Mathematics

These standards focus on the application of mathematical concepts and reasoning.

- **N.Q.A.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.**
  - *Alignment:* Students consistently work with monetary units (\$) in all calculations (sales, sales tax, discounts, purchases, payroll taxes), ensuring accurate financial representation.
- **A.CED.A.1: Create equations and inequalities in one variable and use them to solve**

**problems. Include equations arising from linear and quadratic functions, and simple rational and exponential functions.**

- *Alignment:* Calculating sales tax, cash discounts, and verifying subsidiary ledger balances involves applying basic algebraic reasoning and ensuring equality.
- **S.ID.A.1: Represent data with plots on the real number line (dot plots, histograms, and box plots).**
  - *Alignment:* Although not graphical plots, the organized presentation of financial data in general journals, ledgers, and the Schedule of Accounts Receivable involves structured data representation.
- **S.ID.B.5: Summarize categorical data for two categories in two-way frequency tables. Interpret relative frequencies in the context of the data (including joint, marginal, and conditional relative frequencies). Recognize possible associations and trends in the data.**
  - *Alignment:* Students are summarizing quantitative data (sales, returns, payments) and organizing it into tables (subsidiary ledgers, schedules) to understand customer balances and sales performance.

### **Suggested Modifications for Students with Disabilities, 504 eligible, Multilingual Learners, At Risk Students and Gifted Students**

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#### **For Students with Disabilities (SWD) / 504 Eligible:**

- **Do Now Activities:** Provide graphic organizers, word banks, or multiple-choice options for prompts. Allow verbal responses or the use of a scribe.
- **Independent/Collaborative Work (Problems 13-7, 13-9, 14-2, 14-4, 14-6, 14-7, 14-8, 15-1, 15-2, 15-3, PPT presentations, Excel spreadsheets):**
  - **Chunking:** Break down complex problems (e.g., payroll forms, merchandising transactions with discounts) into smaller, more manageable steps.
  - **Templates/Scaffolding:** Provide pre-formatted payroll tax forms (if applicable), journal entry templates, ledger sheets, or Excel templates for schedules. Offer checklists for the steps in analyzing transactions, recording entries, and preparing reports.
  - **Extended Time:** Allow extra time for completing all problems, quizzes, tests, and presentations.
  - **Reduced Workload:** Consider reducing the number of transactions or calculations in problems while ensuring mastery of core concepts.
  - **Direct Instruction:** Provide clear, concise, step-by-step instructions for tasks, possibly in

written form or with visual flowcharts.

- **Frequent Check-ins:** Increase teacher check-ins during independent and group work to provide immediate feedback and support.
- **Quizzes/Tests (Chapter 13 Quiz, Chapter 14 Test):** Offer extended time, reduced answer choices, or a quiet testing environment as per IEP/504 plans. Focus grading on conceptual understanding of payroll forms/taxes and merchandising sales/returns.
- **PPT Presentations:** Provide templates or guiding questions for presentation content. Offer support with technology or allow alternative presentation formats.

#### **For Multilingual Learners (MLL):**

- **Vocabulary Support:** Pre-teach key accounting vocabulary (e.g., "depository coupon," "W-3," "W-2," "941," "940," "merchandising business," "sales tax," "credit memo," "terms of sales," "cash discount," "subsidiary ledger," "control account," "schedule of accounts receivable," "purchases," "contra cost of merchandise accounts") using visuals, gestures, and simplified definitions. Provide a bilingual glossary if possible.
- **Sentence Starters/Frames:** Offer sentence frames for Q&A and explanations during class discussions, especially for defining terms or explaining transaction impacts.
- **Visual Aids:** Use consistent color-coding for different parts of forms and ledgers. Utilize diagrams and flowcharts to illustrate the flow of sales, returns, and purchases.
- **Peer Support:** Strategically pair MLL students with English-proficient peers for collaborative work on problems, research, and presentations.
- **Simplified Instructions:** Provide written instructions in clear, concise language, accompanied by oral explanations.
- **PPT Presentations:** Provide support in structuring the presentation and language for clarity.

#### **For At-Risk Students:**

- **High-Structure & Routine:** Maintain a predictable daily and weekly structure to build confidence and reduce anxiety.
- **Frequent Low-Stakes Practice:** Incorporate many short, low-pressure practice opportunities (e.g., quick checks after each mini-lesson, exit tickets, definition reviews).
- **Positive Reinforcement:** Provide specific and frequent praise for effort, participation, and progress.
- **Targeted Small Group Support:** Provide additional small group instruction for challenging concepts like payroll tax forms, sales discounts, or the mechanics of subsidiary ledgers.
- **Scaffolding:** Offer partially completed forms or problem sets. Break down complex tasks like

preparing Excel schedules into smaller, manageable steps with clear checkpoints.

- **Real-World Connection:** Emphasize the practical implications of sales, returns, and payroll forms in everyday business.

### **For Gifted Students:**

- **Accelerated Pace:** Allow students who demonstrate mastery to work on advanced problems (e.g., more complex sales scenarios with multiple discounts, or purchase scenarios involving freight costs).
- **Deeper Analysis:** Challenge them to analyze the *financial reporting implications* of sales returns vs. sales allowances, the impact of various sales/purchase terms on cash flow, or the advantages/disadvantages of manual vs. automated subsidiary ledgers.
- **Real-World Application:** Provide actual (redacted) sales invoices, credit memos, or purchase orders for analysis. Ask them to research different sales tax regulations.
- **Mentoring Role:** Encourage them to assist struggling peers, explaining concepts in their own words, particularly for complex calculations or Excel tasks.
- **Technology Integration:** Challenge them to explore how accounting software manages sales, accounts receivable, and purchases in a merchandising business, or to build more sophisticated Excel models for tracking sales and customer balances.
- **Presentation Extension:** For presentations, challenge them to include a section on sales forecasting, inventory management considerations, or sales tax compliance strategies.
- **Tests:** Offer optional bonus questions that require higher-order thinking, critical analysis of business scenarios, or application of concepts in unique merchandising situations.

## **Computer Sci Design Thinking**

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- **9.4.12.CI.1: Evaluate how computational thinking and design thinking can be used to solve complex problems.**
  - *Alignment:* Managing accounts receivable, calculating sales discounts, and reconciling subsidiary ledgers require systematic, logical problem-solving. The "Customer Account Detective" alternate assessment directly applies design thinking principles to diagnose and fix financial discrepancies.
- **9.4.12.CT.1: Identify and apply computational thinking practices to design and develop solutions.**
  - *Alignment:* Students apply logical steps to record complex sales transactions and manage subsidiary ledgers. Designing a "Sales Terms & Discounts Calculator" in a spreadsheet

directly supports this.

- **9.4.12.TL.1: Evaluate the impact of technology on society and the environment.**

- *Alignment:* Exploring how accounting software manages merchandising operations and payroll forms aligns with evaluating technology's impact on business efficiency and compliance.

## **Career Readiness, Life Literacies and Key Skills Practice**

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- **9.1.12.CR.1: Utilize critical thinking and problem-solving skills to make informed decisions.**

- *Alignment:* Mastering payroll forms, analyzing sales transactions (including returns and discounts), and managing accounts receivable require significant critical thinking and problem-solving skills.

- **9.1.12.CR.2: Apply appropriate academic and technical skills to career readiness.**

- *Alignment:* The skills of handling payroll forms, recording sales and purchases, and managing customer accounts are essential technical skills for careers in accounting, sales, and business management.

- **9.1.12.CR.3: Analyze the impact of personal and professional decisions on career pathways.**

- *Alignment:* Understanding sales, purchases, and customer relationships is fundamental for roles in business operations, sales, and entrepreneurship.

- **9.1.12.CR.4: Communicate effectively in a variety of contexts.**

- *Alignment:* Explaining payroll forms, sales terms, and subsidiary ledger concepts, and presenting research findings, enhance communication skills in a professional context.

- **9.1.12.CR.5: Demonstrate collaboration and teamwork skills to achieve goals.**

- *Alignment:* Collaborative problem-solving on complex transactions and discussions foster teamwork.

- **9.1.12.CR.6: Demonstrate creativity and innovation in problem-solving.**

- *Alignment:* Creating a "Merchandising Flow" infographic or a "Sales Terms & Discounts Calculator" allows for creative demonstration of understanding.

- **9.1.12.CR.7: Employ financial literacy skills to make informed financial decisions.**

- *Alignment:* Directly addressed by the unit's focus on understanding revenue generation,

managing customer credit, and tracking inventory acquisition in a merchandising business.

# Unit 9: Merchandising Business

Content Area: **Business**  
Course(s):  
Time Period: **4th Marking Period**  
Length: **1 week**  
Status: **Published**

## Summary of the Unit

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This unit significantly expands on the accounting for merchandising businesses, deepening students' understanding of inventory acquisition and management, and introducing specialized journals for increased efficiency. Key learning objectives include:

- **Advanced Purchases Accounting:** Students will delve into detailed purchase transactions, including understanding and recording entries for purchases on account, purchases returns, cash discounts on purchases, and the complex aspect of freight and shipping costs (FOB terms).
- **Special Journal Mastery:** A major focus is placed on the introduction and practical application of special journals. Students will define, record entries in, and total/rule the **Sales Journal** (for sales on account) and the **Cash Receipts Journal** (for cash received). They will also learn how to determine which journal an entry belongs in (General, Sales, or Cash Receipts Journal).
- **Ledger Integration & Reconciliation:** Students will continue to post from various journals to both the General Ledger and the Accounts Receivable Subsidiary Ledger, and gain further practice in preparing and comparing the Schedule of Accounts Receivable to the control account in the General Ledger, including using Excel for this task.

Instructional activities involve extensive hands-on practice with numerous problems (e.g., Problems 14-6, 14-8, 15-1, 15-2, 15-3, 15-4, 15-5, 15-7, 15-8, 15-9, 16-1, 16-3, 16-4, 16A), emphasizing both manual entries and Excel usage. Teacher-led demonstrations using the SmartBoard, independent work, and collaborative activities are integral. Review sessions like Jeopardy and review packets are also incorporated.

Assessments throughout the month are a mix of formative and summative. Formative assessments include daily "Do Now" activities, observations during independent and demo work, and frequent Q&A sessions. Summative assessments include various problem submissions (e.g., Problems 14-6, 14-8, 15-2, 15-4, 15-5 (Excel), 15-7, 15-8, 15-9, 16-1, 16-3, 16-4, 16A), and significant chapter tests (Chapter 14 Test, Chapter 15 Test, Chapter 16 Quiz).

Overall, this May unit provides students with a sophisticated understanding of merchandising accounting by introducing specialized journals and advanced purchase scenarios, solidifying their ability to track the flow of goods and cash effectively within a business.

## Enduring Understandings

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Students will understand that efficient and accurate recording of merchandising transactions, including

sophisticated purchase and sales activities, requires the strategic use of specialized journals and subsidiary ledgers to provide detailed financial insights and maintain overall accounting integrity.

## **Essential Questions**

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- How do specialized journals simplify and enhance the recording of high-volume business transactions?
- What are the financial implications of shipping costs, purchase returns, and cash discounts for a merchandising business?
- How do businesses manage detailed customer accounts while maintaining an accurate general ledger?
- Why is it crucial to distinguish between various types of transactions when selecting the appropriate accounting record (journal)?
- How do merchandising accounting principles contribute to a clearer understanding of a company's profitability and inventory management?

## **Unit Summative Assessment and Alternate Assessment Options**

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### **Unit Summative Assessment Examples:**

- **Comprehensive Merchandising Cycle Project (Sales & Purchases Focus):**
  - **Description:** Provide students with a set of diverse transactions for a merchandising business over a period (e.g., a month). This would include sales on account, cash sales, sales returns, sales discounts, purchases on account, cash purchases, purchase returns, purchase discounts, and transactions involving freight (FOB terms).
  - **Tasks:** Students must:
    - Determine the correct special journal (Sales Journal, Cash Receipts Journal, or General Journal) for each transaction.
    - Record all transactions in the appropriate journals.
    - Total and rule the special journals.
    - Post entries to the General Ledger and the Accounts Receivable Subsidiary Ledger.
    - Prepare a Schedule of Accounts Receivable.
  - **Assessment:** Graded on accuracy of journal selection, journal entries, calculations (discounts, freight), posting, and the final Schedule of Accounts Receivable. This assesses the integration of

all major topics.

- **Chapter Test (Chapters 15 & 16 Combined):**

- **Description:** A formal written examination covering the concepts from both Chapters 15 (Purchases) and 16 (Special Journals).
- **Tasks:** Includes:
  - Multiple-choice and short-answer questions defining key terms (e.g., FOB, contra cost of merchandise accounts, special journals, sales journal, cash receipts journal, total and rule).
  - Problem-solving sections requiring students to:
    - Journalize purchase transactions with various terms (on account, cash, returns, discounts, freight).
    - Analyze transactions and record them in the appropriate special journal.
    - Demonstrate the process of totaling and ruling a sales or cash receipts journal.
    - Explain the purpose of, and demonstrate posting from, a special journal to the General Ledger and subsidiary ledgers.
    - Prepare a small Schedule of Accounts Receivable.
- **Assessment:** Graded on conceptual understanding, accuracy of calculations, and correct application of accounting principles for merchandising operations and special journals.

**Alternate Assessment Options:**

- **"Special Journal Selection & Rationale" Case Study:**

- **Description:** Present students with 10-15 varied business transactions. For each transaction, they must:
  - Identify which journal (General, Sales, Cash Receipts) it would be recorded in.
  - Explain their reasoning for selecting that specific journal.
  - Provide the correct journal entry (without necessarily posting).
- **Assessment:** Graded on the accuracy of journal selection and the clarity and correctness of their explanations. This focuses on understanding the purpose and use of each journal.

- **"Purchasing Journey" Flowchart/Diagram Project:**

- **Description:** Students create a visual flowchart or detailed diagram illustrating the complete process of purchasing merchandise. This should start from the decision to purchase and go through placing the order, receiving the goods, handling returns, taking discounts, paying for freight, and finally recording all associated journal entries.
- **Assessment:** Graded on completeness, accuracy of accounting concepts, logical flow, and visual appeal.

- **"Cash Receipts Efficiency" Spreadsheet Challenge:**

- **Description:** Students design a basic Excel or Google Sheets template for a Cash Receipts Journal. They must include columns for various cash receipt sources (e.g., Cash, Sales, Accounts Receivable, Other) and ensure that the spreadsheet automatically totals columns and

verifies that debits equal credits.

- **Assessment:** Graded on the functionality of the spreadsheet, accuracy of formulas, and demonstration of understanding the Cash Receipts Journal's structure and purpose.
- **"Audit Trail Detective" Activity:**
  - **Description:** Provide a simplified scenario with a completed Sales Journal and a few corresponding General Ledger and Accounts Receivable Subsidiary Ledger accounts that contain subtle errors (e.g., incorrect posting, mathematical error in totals). Students must act as auditors to find the errors and explain how they would be corrected.
  - **Assessment:** Graded on their ability to identify discrepancies, trace errors, and apply corrective measures, demonstrating a deeper understanding of the relationships between the journals and ledgers.

## Resources

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- **Textbook:** This is the primary source for numerous assigned problems (e.g., 14-6, 14-8, 15-1, 15-2, 15-3, 15-4, 15-5, 15-7, 15-8, 15-9, 16-1, 16-3, 16-4, 16A) and specific reading assignments (pages 314, 362, 383, 388-392, 400, 440, 443, 445, 814).
- **Teacher-Prepared Handouts/Worksheets:** Used for daily "Do Now" activities (e.g., "Define posting," "teacher prepared handout," "Should a business offer a discount?"), and specific instructional materials (e.g., "Purchases page 1, 2, and 3," "Journal entries using the Purchases account," "handout for freight and shipping," "review packet").
- **Journal Paper:** Distributed for relevant problem-solving, including special journals.
- **SmartBoard:** Used extensively for teacher demonstrations of posting, purchases entries (including freight, discounts, returns), terms of sales, and special journals (Sales and Cash Receipts).
- **Excel:** Used by students to prepare the Schedule of Accounts Receivable (Problem 14-6) and for journaling transactions (Problems 15-5, 15-8, 15-9).
- **Google Classroom:** For submitting completed Excel problems (e.g., 15-9).
- **Jeopardy Game:** Used for review.

## External Resources (General Suggestions):

- **Online Accounting Software Demos/Tutorials:** Viewing tutorials for real-world accounting software (like QuickBooks Online, Xero, or Sage) can

illustrate how these systems automate the recording of sales, purchases, returns, discounts, and how they utilize subsidiary ledgers and special journal functionalities.

- **Educational Accounting Websites/Videos:** Platforms like AccountingCoach.com, Khan Academy (accounting section), or YouTube channels specializing in merchandising accounting, special journals, and subsidiary ledgers can offer supplementary explanations, practice problems, and visual walkthroughs of complex scenarios.
- **Sample Business Documents:** Examples of purchase orders, sales invoices, credit memos, cash receipts, and shipping documents (if not already provided by the teacher) can help students understand the source documents that trigger these transactions.
- **Business News Articles/Case Studies (Simplified):** Short, accessible articles discussing inventory management, supply chain, or customer credit terms in real businesses can connect abstract accounting concepts to practical applications.

## Unit Plan

Topic/Selection Timeframe	General Objectives	Instructional Activities	Formative and Summative Assessments
Merchandising Business: Purchases (Shipping, Discounts, Returns); Special Journals (Sales Journal, Cash Receipts Journal, General Journal Integration); Accounts Receivable Posting & Schedules.  1 week	<ul style="list-style-type: none"> <li>• Post to both the General Ledger and the Accounts Receivable subsidiary ledger from the general journal.</li> <li>• Prepare a schedule of accounts receivable using Excel.</li> <li>• Record sales and cash receipts for a merchandising business.</li> <li>• Explain the procedures for journaling a purchase on account.</li> <li>• Describe the accounts used in the purchasing process.</li> <li>• The purpose of the purchase account and its rules for debit and credit.</li> <li>• Record the entries involving</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (Define posting) - review posting procedures.</li> <li>• Distribute Problem 14-6, demonstrate how to post from the General Journal to the 2 ledgers. Using the SmartBoard, have the students follow along at their workstations.</li> <li>• After the completion of 14-6, have the students prepare a schedule of accounts receivable in Excel.</li> <li>• Go over Do Now (teacher prepared hand out).</li> <li>• Distribute Problem 14-8; students will record sales and cash receipts into the general journal.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (Define posting; teacher prepared hand out; prepare for test; teacher-prepared handout; teacher prepared handout).</li> <li>○ Observation of independent/demo work on Problem 14-6, 14-8, 15-1, 15-2, 15-3.</li> <li>○ Q&amp;A sessions (What is an account receivable subsidiary ledger?; What type of a transaction has the terms 2/10, n/30?; Discuss test; What classification of account is Purchases?; What is a contra Cost of Merchandise account?).</li> <li>○ Checking student progress at workstations, including Excel work.</li> </ul> </li> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Problem 14-6 and Excel spreadsheet (completed as</li> </ul> </li> </ul>

	<p>purchases of merchandise.</p> <ul style="list-style-type: none"> <li>• Define Contra Cost of Merchandising Accounts.</li> <li>• Record entries involving the return of merchandise.</li> <li>• Record entries involving the cash discount on purchases.</li> </ul>	<ul style="list-style-type: none"> <li>• After entries have been journalized, they will be posted in the general ledger and also the accounts receivable subsidiary ledger.</li> <li>• Students will check their work with their partner and discuss any differences.</li> <li>• Administer Chapter 14 test.</li> <li>• Go over Do Now (teacher-prepared handout).</li> <li>• Ask students, "How does a store get the merchandise it sells for profit?" This question will lead into a discussion of purchases and the cost of merchandise sold.</li> <li>• Using the SmartBoard and teacher prepared handout (Purchases page 1 and 2),</li> </ul>	<p>assessment).</p> <ul style="list-style-type: none"> <li>○ Problem 14-8 (completed as assessment).</li> <li>○ Chapter 14 Test (April 30th).</li> <li>○ Problem 15-2 (assigned as assessment).</li> </ul>
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		<p>describe the purchases account, its relation to other accounts in the Chart of Accounts, and its rules for debit and credit. This will lead into a discussion of the purchasing process and examples of journal entries utilizing purchases.</p> <ul style="list-style-type: none"> <li>• Distribute teacher prepared handout (Journal entries using the Purchases account); do together with class using the SmartBoard.</li> <li>• Do Problem 15-1 (page 392) together with the class. Preview Homework - handout - Jan 20th is a challenge problem.</li> <li>• Go over Do Now (teacher prepared handout) and Homework.</li> </ul>	
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		<ul style="list-style-type: none"><li>• Review Homework - will lead into a discussion of Contra Cost of Merchandise accounts.</li><li>• Distribute teacher-prepared handout, Purchases page 3.</li><li>• Do Demo Problem 15-2 - students will work independently at their workstations. Using the SmartBoard, the entire problem will be reviewed.</li><li>• Using the SmartBoard and a teacher-prepared handout, demonstrate entries involving Purchases Discounts.</li><li>• Do Problem 15-2 and 15-3 (page 400). Students will work independently at their workstations - using the</li></ul>	
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		<p>SmartBoard, both problems will be reviewed.</p>	
<p>Merchandising Business: Purchases (Shipping, Discounts, Returns); Special Journals (Sales Journal, Cash Receipts Journal, General Journal Integration); Accounts Receivable Posting &amp; Schedules.</p>	<ul style="list-style-type: none"> <li>• Define terms related to the delivery of merchandise.</li> <li>• Record entries involving the purchase of merchandise and the delivery of merchandise.</li> <li>• Create an Excel spreadsheet to calculate due dates of</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (Students will respond to the questions: "When you order merchandise from the internet, who pays the shipping costs?") - lead into a discussion of shipping cost and freight costs.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities ("When you order merchandise from the internet, who pays the shipping costs?"; teacher prepared handout; Should a business offer a discount?; handout; handout).</li> <li>○ Observation of independent/demo work on Problem 15-4, 15-5, 15-7, 15-8, 15-9.</li> </ul> </li> </ul>

1 week	<p>purchases, cash discounts, and due dates.</p> <ul style="list-style-type: none"> <li>• Record entries involving the purchases of merchandise, cash discounts, and purchases returns and allowances.</li> <li>• Define the terms of sales using symbols.</li> <li>• Define a Cash Discount.</li> <li>• Calculate a Cash Discount.</li> <li>• Journalize transactions involving the purchase of merchandise, cash discounts, shipping and purchases returns and allowances using Excel.</li> <li>• Journalize entries for bank card fees and prepaid insurance in Excel.</li> </ul>	<ul style="list-style-type: none"> <li>• Complete page 3 of purchases Handout with the class.</li> <li>• Introduce the term FOB, with illustration on SmartBoard.</li> <li>• Using the SmartBoard and the teacher prepared handout, demo entries involving freight and shipping.</li> <li>• Problem 15-4, first 2 entries only - students will do entries at their workstation as teacher checks each student's work.</li> <li>• Go over Do Now (teacher prepared handout).</li> <li>• Students will complete Problem 15-5 (page 314), by creating an Excel spreadsheet, which will be graded.</li> <li>• Go over Do Now (Should a business offer a</li> </ul>	<ul style="list-style-type: none"> <li>○ Q&amp;A sessions (What is FOB shipping point?; In the COA, what number does Purchases begin with?; What does a business give a cash discount?; What is prepaid insurance?; What is prepaid insurance?).</li> <li>○ Checking student progress at workstations, including Excel work.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Problem 15-4 (assigned as assessment).</li> <li>○ Excel spreadsheet (Problem 15-5, graded).</li> <li>○ Problem 15-7 (completed as assessment).</li> <li>○ Problem 15-8 (completed as assessment).</li> <li>○ Problem 15-9 (completed as assessment, submitted via Google Classroom).</li> </ul>
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		<p>discount?).</p> <ul style="list-style-type: none"><li>• Discussion on terms of sales (e.g., 1/20, n/30, and 2/10, n/45); view symbols used in the industry (page 362).</li><li>• Using the SmartBoard, give examples of symbols and their meanings. Emphasize that discounts are NEVER taken on tax.</li><li>• Do teacher prepared handout together with the class using the SmartBoard.</li><li>• Preview Problem 15-7 (page 383) with the class. Do the first few transactions together using the SmartBoard; distribute journal paper.</li><li>• Go over Homework and Do Now (handout).</li><li>• Students will complete</li></ul>	
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		<p>problem 15-8, journaling transactions.</p> <ul style="list-style-type: none"> <li>• Go over Homework and Do Now (handout).</li> <li>• Students will complete problem 15-9 using Excel.</li> </ul>	
<p>Merchandising Business: Purchases (Shipping, Discounts, Returns); Special Journals (Sales Journal, Cash Receipts Journal, General Journal Integration); Accounts Receivable Posting &amp; Schedules.</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• Define the terms of sales using symbols.</li> <li>• Define a Cash Discount.</li> <li>• Calculate a Cash Discount.</li> <li>• Journalize transactions involving the purchase of merchandise, cash discounts, shipping and purchases returns and allowances.</li> <li>• Journalize entries for bank card fees and prepaid insurance.</li> <li>• Record sales and cash receipts for a merchandising business.</li> <li>• Post to both</li> </ul>	<ul style="list-style-type: none"> <li>• Students will answer questions in a Jeopardy style game and complete for points.</li> <li>• Administer Chapter 15 test.</li> <li>• Go over Do Now (teacher prepared handout) - which will lead into a discussion of special journals.</li> <li>• Use the Do Now to prepare a sales journal - do together with the class.</li> <li>• Hand out Demo Problem 16-1; have students work at their seats as the teacher checks each student's</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (Split class into 3 teams; prepare for test; teacher prepared handout; teacher prepared handout; Pge 443, Conducting an Audit with Alex).</li> <li>○ Jeopardy style game review.</li> <li>○ Observation of independent/demo work on Demo Problem 16-1, 16-3, 16-4, Problem 16-4, and practice problems.</li> <li>○ Q&amp;A sessions (discuss questions students struggled with; Discuss test; Why do we use special journals?; What type of entry is recorded in the sales journal?; Why do we use a sales journal?).</li> </ul> </li> </ul>

	<p>the General Ledger and the Accounts Receivable subsidiary ledger from the general journal.</p> <ul style="list-style-type: none"> <li>• Define special journals.</li> <li>• Define sales journal.</li> <li>• Record entries in the sales journal.</li> <li>• Total and rule the sales journal.</li> <li>• Post the sales journal to the General Ledger and the A/R Subsidiary Ledger.</li> <li>• Prepare a Schedule of Accounts Receivable.</li> <li>• Compare the total of the Schedule of A/R to the control account in the general ledger.</li> </ul>	<p>work.</p> <ul style="list-style-type: none"> <li>• Emphasize the sales journal is only for the sale of merchandise on account, not used for cash sales.</li> <li>• Go over Homework and Do Now.</li> <li>• Demo Problem 16-3 and 16-4 - distribute working papers to rule and post to the general ledger.</li> <li>• Preview Problem 16-4 (Page 445), journalize transactions.</li> <li>• Go over Homework and Do Now (Page 443, Conducting an Audit with Alex).</li> <li>• Students will use their homework and post the totals to the general ledger.</li> <li>• Review - Teacher prepared practice problems.</li> </ul>	<ul style="list-style-type: none"> <li>○ Checking student progress at workstations.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Chapter 15 Test (May 13th).</li> <li>○ Demo Problem 16-1 (assigned as assessment).</li> <li>○ Demo Problems 16-3 and 16-4 (assigned as assessment).</li> <li>○ Problem 16-4 (assigned as homework/assessment).</li> <li>○ Practice problems (teacher prepared, assigned as assessment).</li> </ul>
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<p>Merchandising Business: Purchases (Shipping, Discounts, Returns); Special Journals (Sales Journal, Cash Receipts Journal, General Journal Integration); Accounts Receivable Posting &amp; Schedules.</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• Record entries in a sales journal.</li> <li>• Post the sales journal to the General Ledger and the A/R Subsidiary Ledger.</li> <li>• Prepare a Schedule of Accounts Receivable.</li> <li>• Compare the total of the Schedule of A/R to the control account in the general ledger.</li> <li>• Define cash receipts journal.</li> <li>• List the 4 special journals.</li> <li>• Record entries in the cash receipts journal.</li> <li>• Determine if an entry belongs in the general, sales or cash receipts journal.</li> <li>• Journalize transactions for the sale of</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Homework and Do Now (Page 443, Conducting an Audit with Alex).</li> <li>• Students will use their homework and post the totals to the general ledger.</li> <li>• Review - Teacher prepared practice problems.</li> <li>• Go over Homework and Do Now (handout).</li> <li>• Students will work on a review packet for tomorrow's quiz. They will record entries into a sales journal, post to the general ledger and the A/R subsidiary ledger, then create a schedule of accounts receivable.</li> <li>• Teacher will move around the room to check students progress and</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (Pge 443, Conducting an Audit with Alex; handout; prepare for quiz; journalized sale of merchandise; teacher-prepared worksheet).</li> <li>○ Observation of independent work on review packet, Problem 16-3, Problem 16A.</li> <li>○ Q&amp;A sessions (Why do we use a sales journal?; Why do we use an A/R subsidiary ledger?; Discuss quiz; Why do special journals need to be totaled and ruled?; What type of transactions are recorded in the general journal?).</li> <li>○ Checking student progress at workstations.</li> </ul> </li> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Practice problems (teacher prepared, assigned as assessment).</li> <li>○ Chapter 16 quiz (May 21st).</li> <li>○ Teacher-prepared worksheet (cash receipts journal, assigned as</li> </ul> </li> </ul>
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	<p>merchandise.</p> <ul style="list-style-type: none"> <li>• Post the journals, general, sales and cash receipts into the subsidiary and general ledger.</li> <li>• Create a schedule of Accounts Receivable.</li> </ul>	<p>answer any questions they may have.</p> <ul style="list-style-type: none"> <li>• Administer Chapter 16 quiz.</li> <li>• Go over Do Now (journalized sale of merchandise) - lead into discussion of special journal - cash receipts journal.</li> <li>• Give each student a cash receipts journal. Using the journal entries from the Do Now, using the SmartBoard, have students record the transactions into the cash receipts journal. Have students total, rule and prove the CR journal.</li> <li>• Distribute problem 16-3 and preview the HW. Students will total, rule and prove the CR journal.</li> <li>• Review Problem 16A (page 814).</li> </ul>	<p>assessment).</p> <ul style="list-style-type: none"> <li>○ Problem 16A (assigned as assessment).</li> </ul>
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		Distribute the working papers for Problem 16A. Students will work at their workstations. Teacher will move around the room to check on student's progress and answer any questions they may have.	
<p>Merchandising Business: Purchases (Shipping, Discounts, Returns); Special Journals (Sales Journal, Cash Receipts Journal, General Journal Integration); Accounts Receivable Posting &amp; Schedules.</p> <p>1 week</p>	<ul style="list-style-type: none"> <li>• Record entries in a sales journal.</li> <li>• Post the sales journal to the General Ledger and the A/R Subsidiary Ledger.</li> <li>• Prepare a Schedule of Accounts Receivable.</li> <li>• Compare the total of the Schedule of A/R to the control account in the general ledger.</li> <li>• Define cash receipts journal.</li> <li>• List the 4 special</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Homework and Do Now (Page 443, Conducting an Audit with Alex).</li> <li>• Students will use their homework and post the totals to the general ledger.</li> <li>• Review - Teacher prepared practice problems.</li> <li>• Go over Homework and Do Now (handout).</li> <li>• Students will work on a review packet for tomorrow's quiz. They will</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (Pge 443, Conducting an Audit with Alex; handout; journalized sale of merchandise; teacher-prepared worksheet).</li> <li>○ Observation of independent work on review packet, Problem 16-3, Problem 16A.</li> <li>○ Q&amp;A sessions (Why do we use a sales journal?; Why do we use an A/R subsidiary ledger?; Why do special journals need to be totaled and ruled?; What type of transactions are recorded in the general journal?).</li> <li>○ Checking student</li> </ul> </li> </ul>

	<p>journals.</p> <ul style="list-style-type: none"> <li>• Record entries in the cash receipts journal.</li> <li>• Determine if an entry belongs in the general, sales or cash receipts journal.</li> <li>• Journalize transactions for the sale of merchandise.</li> <li>• Post the journals, general, sales and cash receipts into the subsidiary and general ledger.</li> <li>• Create a schedule of Accounts Receivable.</li> </ul>	<p>record entries into a sales journal, post to the general ledger and the A/R subsidiary ledger, then create a schedule of accounts receivable.</p> <ul style="list-style-type: none"> <li>• Teacher will move around the room to check students progress and answer any questions they may have.</li> <li>• Go over Do Now (journalized sale of merchandise) - lead into discussion of special journal - cash receipts journal.</li> <li>• Give each student a cash receipts journal. Using the journal entries from the Do Now, using the SmartBoard, have students record the transactions into the cash receipts journal. Have students total, rule and prove the CR</li> </ul>	<p>progress at workstations.</p> <ul style="list-style-type: none"> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Practice problems (teacher prepared, assigned as assessment).</li> <li>○ Problem 16A (assigned as assessment, 2-day problem).</li> <li>○ Problem 16-3 (assigned as homework/assessment).</li> </ul> </li> </ul>
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		<p>journal.</p> <ul style="list-style-type: none"> <li>• Distribute problem 16-3 and preview the HW. Students will total, rule and prove the CR journal.</li> <li>• Review Problem 16A (page 814). Distribute the working papers for Problem 16A. Students will work at their workstations. Teacher will move around the room to check on student's progress and answer any questions they may have.</li> </ul>	
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### **Standards for Course Content Area and Cross Content Standards Addressed**

- **9.3.BM.ACCT.1: Apply generally accepted accounting principles (GAAP) to prepare, analyze, and interpret financial statements.**

- *Alignment:* The unit's focus on accurately recording purchases, sales, returns, and discounts using specialized journals and managing subsidiary ledgers aligns with GAAP principles for inventory, revenue, and expense recognition.

- **9.3.BM.ACCT.2: Utilize accounting software and technology to manage financial data.**

- *Alignment:* The use of Excel for schedules and journaling, and the suggestion for gifted students to explore accounting software's special journal functions, directly supports this

standard.

- **9.3.BM.ACCT.4: Manage financial resources to ensure business sustainability.**

- *Alignment:* Efficient management of purchases, sales, and cash receipts through specialized accounting records is critical for optimizing financial resources and ensuring the profitability and sustainability of a merchandising business.

## English Language Arts (ELA)

These standards emphasize reading, writing, speaking, and listening skills essential for academic and professional success.

- **R.11-12.1: Cite strong and thorough textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain.**
  - *Alignment:* Students must refer to textbook explanations (e.g., FOB terms, special journal rules), problem descriptions, and sample documents to accurately apply accounting concepts and justify entries.
- **W.11-12.2: Write informative/explanatory texts to examine and convey complex ideas, concepts, and information clearly and accurately through the effective selection, organization, and analysis of content.**
  - *Alignment:* Explaining the purpose of special journals, the impact of freight costs, or how to reconcile subsidiary ledgers requires clear explanatory writing.
- **SL.11-12.1: Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 11–12 topics, texts, and issues, building on others' ideas and expressing their own clearly and persuasively.**
  - *Alignment:* Q&A sessions, discussions on complex purchase/sales terms, and collaborative problem-solving foster effective discussion and communication.
- **SL.11-12.2: Integrate multiple sources of information presented in diverse media and formats (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems.**
  - *Alignment:* Students integrate information from textbooks, handouts, SmartBoard demonstrations, and quantitative data from merchandising problems to determine correct journal entries and ledger postings.

## Mathematics

These standards focus on the application of mathematical concepts and reasoning.

- **N.Q.A.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale**

**and the origin in graphs and data displays.**

- *Alignment:* Students consistently work with monetary units (\$) in all calculations (purchases, sales, discounts, freight), ensuring accurate financial representation in journals and ledgers.
- **A.CED.A.1: Create equations and inequalities in one variable and use them to solve problems. Include equations arising from linear and quadratic functions, and simple rational and exponential functions.**
  - *Alignment:* Calculating cash discounts, determining net purchases, and ensuring the equality of debits and credits in special journals and ledgers involve applying basic algebraic reasoning.
- **S.ID.A.1: Represent data with plots on the real number line (dot plots, histograms, and box plots).**
  - *Alignment:* Although not graphical plots, the organized presentation of financial data in special journals, general ledgers, and subsidiary ledgers involves structured data representation.
- **S.ID.B.5: Summarize categorical data for two categories in two-way frequency tables. Interpret relative frequencies in the context of the data (including joint, marginal, and conditional relative frequencies). Recognize possible associations and trends in the data.**
  - *Alignment:* Students are summarizing quantitative data (purchases, sales, cash receipts) and organizing it into specialized tables (journals, subsidiary ledgers) to track inventory acquisition, revenue generation, and cash flow.

### **Suggested Modifications for Students with Disabilities, 504 eligible, Multilingual Learners, At Risk Students and Gifted Students**

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#### **For Students with Disabilities (SWD) / 504 Eligible:**

- **Do Now Activities:** Provide graphic organizers, word banks, or multiple-choice options for prompts. Allow verbal responses or the use of a scribe.
- **Independent/Collaborative Work (Problems 14-6, 14-8, 15-1, 15-2, 15-3, 15-4, 15-5, 15-7, 15-8, 15-9, 16-1, 16-3, 16-4, 16A, Excel spreadsheets, review packets):**
  - **Chunking:** Break down complex merchandising problems (purchases with shipping/discounts, special journal entries) into smaller, more manageable steps.
  - **Templates/Scaffolding:** Provide pre-formatted special journals (sales, cash receipts), ledger sheets, or Excel templates for calculations. Offer checklists for the steps in analyzing

transactions and recording entries.

- **Extended Time:** Allow extra time for completing all problems, quizzes, tests, and spreadsheet assignments.
  - **Reduced Workload:** Consider reducing the number of transactions or entries in problems while ensuring mastery of core concepts.
  - **Direct Instruction:** Provide clear, concise, step-by-step instructions for tasks, possibly in written form or with visual flowcharts for journal selection.
  - **Frequent Check-ins:** Increase teacher check-ins during independent and group work to provide immediate feedback and support.
- **Quizzes/Tests (Chapter 14 Test, Chapter 15 Test, Chapter 16 Quiz):** Offer extended time, reduced answer choices, or a quiet testing environment as per IEP/504 plans. Focus grading on conceptual understanding of merchandising accounting and special journal usage.
  - **Excel Spreadsheets:** Provide partially completed spreadsheets or step-by-step guides for formula entry.

#### **For Multilingual Learners (MLL):**

- **Vocabulary Support:** Pre-teach key accounting vocabulary (e.g., "FOB," "shipping point," "delivery expense," "purchases discount," "sales journal," "cash receipts journal," "special journals," "general journal," "total and rule," "subsidiary ledger," "schedule of accounts receivable," "merchandise," "contra cost of merchandise accounts") using visuals, gestures, and simplified definitions. Provide a bilingual glossary if possible.
- **Sentence Starters/Frames:** Offer sentence frames for Q&A and explanations during class discussions, especially for defining terms or explaining transaction impacts.
- **Visual Aids:** Use consistent color-coding for different sections of journals and ledgers. Utilize diagrams and flowcharts to illustrate the flow of purchasing, sales, and cash receipts.
- **Peer Support:** Strategically pair MLL students with English-proficient peers for collaborative work on problems and review packets.
- **Simplified Instructions:** Provide written instructions in clear, concise language, accompanied by oral explanations.
- **Excel Spreadsheets:** Provide visual examples of how formulas are entered and what they calculate.

#### **For At-Risk Students:**

- **High-Structure & Routine:** Maintain a predictable daily and weekly structure to build confidence and reduce anxiety.

- **Frequent Low-Stakes Practice:** Incorporate many short, low-pressure practice opportunities (e.g., quick checks after each mini-lesson, exit tickets, definition reviews).
- **Positive Reinforcement:** Provide specific and frequent praise for effort, participation, and progress.
- **Targeted Small Group Support:** Provide additional small group instruction for challenging concepts like purchases discounts, FOB terms, or determining which special journal to use.
- **Scaffolding:** Offer partially completed forms or problem sets for journal entries and special journals. Break down complex tasks like completing Problem 16A into smaller, manageable steps with clear checkpoints.
- **Real-World Connection:** Emphasize the practical implications of efficient purchasing, sales tracking, and cash management for any business.

### For Gifted Students:

- **Accelerated Pace:** Allow students who demonstrate mastery to work on advanced problems (e.g., more complex purchase/sales scenarios with multiple discounts, freight charges, or returns combinations).
- **Deeper Analysis:** Challenge them to analyze the *efficiency benefits* of special journals versus the general journal, the *cost implications* of different FOB terms, or the *strategic reasons* a business offers/takes cash discounts.
- **Real-World Application:** Provide actual (redacted) purchase orders, sales invoices, or cash receipts for analysis. Ask them to research different inventory costing methods (LIFO, FIFO) that relate to purchases.
- **Mentoring Role:** Encourage them to assist struggling peers, explaining concepts in their own words, particularly for complex journal selection or Excel tasks.
- **Technology Integration:** Challenge them to explore how accounting software manages purchases, inventory, sales, and cash receipts through special journal functions, or to build more sophisticated Excel models for tracking these transactions.
- **Jeopardy/Review Extension:** Challenge them to create their own advanced questions for review games, incorporating more nuanced scenarios.
- **Tests:** Offer optional bonus questions that require higher-order thinking, critical analysis of business scenarios, or application of concepts in unique merchandising situations.

- **9.4.12.CI.1: Evaluate how computational thinking and design thinking can be used to solve complex problems.**
  - *Alignment:* Determining which journal an entry belongs in, calculating complex purchase/sales discounts, and reconciling ledgers require systematic, logical problem-solving. The "Audit Trail Detective" activity directly applies design thinking principles to diagnose and fix financial discrepancies.
- **9.4.12.CT.1: Identify and apply computational thinking practices to design and develop solutions.**
  - *Alignment:* Students apply logical steps to record transactions in specialized journals and manage ledgers. Designing a "Cash Receipts Efficiency" spreadsheet directly supports this by applying computational practices to automate and verify data.
- **9.4.12.TL.1: Evaluate the impact of technology on society and the environment.**
  - *Alignment:* Exploring how accounting software utilizes special journal functions and manages inventory, sales, and cash receipts aligns with evaluating technology's impact on business efficiency and data management.

### **Career Readiness, Life Literacies and Key Skills Practice**

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- **9.1.12.CR.1: Utilize critical thinking and problem-solving skills to make informed decisions.**
  - *Alignment:* Mastering advanced purchase transactions, selecting appropriate special journals, and reconciling ledgers demand significant critical thinking and problem-solving.
- **9.1.12.CR.2: Apply appropriate academic and technical skills to career readiness.**
  - *Alignment:* The skills of recording transactions in special journals, managing subsidiary ledgers, and understanding complex purchase/sales terms are advanced technical skills crucial for careers in accounting, supply chain, and business management.
- **9.1.12.CR.3: Analyze the impact of personal and professional decisions on career pathways.**
  - *Alignment:* Understanding inventory acquisition, sales processes, and cash flow management in a merchandising business is fundamental for roles in business operations, finance, and entrepreneurship.
- **9.1.12.CR.4: Communicate effectively in a variety of contexts.**
  - *Alignment:* Explaining the purpose of special journals, the implications of FOB terms, or the reconciliation process enhances communication skills in a professional context.

- **9.1.12.CR.5: Demonstrate collaboration and teamwork skills to achieve goals.**
  - *Alignment:* Collaborative problem-solving on complex transactions and discussions foster teamwork.
- **9.1.12.CR.6: Demonstrate creativity and innovation in problem-solving.**
  - *Alignment:* Creating a "Purchasing Journey" flowchart or a "Cash Receipts Efficiency" spreadsheet allows for creative demonstration of understanding.
- **9.1.12.CR.7: Employ financial literacy skills to make informed financial decisions.**
  - *Alignment:* Directly addressed by the unit's focus on understanding the financial impact of purchasing, sales, and cash receipts, which are critical for informed financial decision-making in a merchandising business.

# Unit 10: Special Journals

Content Area: **Business**  
Course(s):  
Time Period: **4th Marking Period**  
Length: **1 week**  
Status: **Published**

## Summary of the Unit

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This unit completes the introduction to special journals by focusing on the expense and payment side of merchandising operations. Key learning objectives include:

- **Purchases Journal Mastery:** Students will define, record entries in, and total/rule the Purchases Journal (for purchases on account). They will also practice posting from this journal to the General Ledger.
- **Cash Payments Journal:** A new special journal, the Cash Payments Journal, will be introduced. Students will learn its definition, how to record various cash payment entries, and how to total, rule, and post from it.
- **Accounts Payable Ledger:** Students will understand and utilize the Accounts Payable Subsidiary Ledger, which tracks individual supplier balances, and its relationship with the Accounts Payable control account in the General Ledger.
- **Cash Proof and Schedule of Accounts Payable:** The unit emphasizes the reconciliation and verification of financial data through the preparation of a cash proof and a Schedule of Accounts Payable.
- **Comprehensive Application & Quarterly Assessment:** The culmination of the unit, and the semester, is the Quarterly Assessment, which requires students to integrate all learned concepts by performing a comprehensive accounting cycle, likely involving a variety of special journals, posting, and report preparation.

Instructional activities include reviewing homework, engaging in "Do Now" activities, teacher-led demonstrations using the SmartBoard, and extensive independent and collaborative problem-solving from the textbook (e.g., Problems 17-1, 17-2, 17-3, 17-6, 17-7, 17-8). Jeopardy review sessions are also incorporated to prepare for assessments.

Assessments throughout the month include formative checks such as daily "Do Now" activities, Q&A sessions, and observation of student progress. Summative assessments feature various problem submissions (e.g., Problem 17-1, 17-6, 17-7, 17-8), leading up to the formal Quarterly Assessments that take place across several periods.

Overall, this June unit finalizes students' understanding of special journals and their role in a merchandising business, solidifying their ability to manage accounts payable, reconcile cash, and comprehensively apply the accounting cycle in preparation for end-of-semester evaluations.

## **Enduring Understandings**

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Students will understand that special journals are essential tools for efficiently and accurately recording high volumes of similar business transactions, thereby streamlining the accounting process and improving the organization of financial data.

## **Essential Questions**

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- How do special journals streamline the recording of high-volume, repetitive business transactions?
- What is the specific purpose of each major special journal (e.g., Purchases Journal, Cash Payments Journal)?
- How do entries from special journals flow into the General Ledger and subsidiary ledgers?
- Why are special journals considered more efficient than using only a general journal for all transactions?
- What benefits do special journals offer in terms of internal control and error detection?

## **Unit Summative Assessment and Alternate Assessment Options**

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### **Unit Summative Assessment Examples:**

- **Special Journal Application Problem:**
  - **Description:** Provide students with a comprehensive list of transactions for a merchandising business over a short period (e.g., a week). The transactions should primarily involve purchases on account and various cash payments (e.g., for expenses, accounts payable, assets).
  - **Tasks:** Students must:
    - Correctly identify whether each transaction belongs in the Purchases Journal, Cash Payments Journal, or the General Journal.
    - Accurately record each transaction in the appropriate special journal.
    - Total and rule both the Purchases Journal and the Cash Payments Journal.
    - (Optionally, if posting is to be assessed summatively here) Post the totals from the special journals and individual entries from the General Journal to the relevant General

Ledger and Accounts Payable Subsidiary Ledger accounts.

- **Assessment:** Graded on the accuracy of journal selection, correctness of entries, proper totaling and ruling, and accurate posting.
- **Chapter Test (Focus on Special Journals for Purchases & Cash Payments):**
  - **Description:** A formal test designed to assess understanding of the Purchases and Cash Payments Journals.
  - **Tasks:** Includes:
    - Multiple-choice and short-answer questions defining special journals, purchases journal, cash payments journal, and accounts payable subsidiary ledger.
    - Questions requiring students to explain the purpose of each journal and the types of transactions recorded in them.
    - Problem-solving sections where students are given a list of transactions and must perform entries into blank Purchases and Cash Payments Journals.
    - Tasks demonstrating how to total and rule these journals.
    - Questions on how to post from these journals (identifying which columns post individually and which post as totals).
  - **Assessment:** Graded on conceptual understanding, accuracy of journal entries, and correct application of special journal mechanics.

**Alternate Assessment Options:**

- **"Journal Flow" Diagram & Explanation:**
  - **Description:** Students create a visual diagram (e.g., flowchart, infographic) that illustrates the flow of transactions into the Purchases Journal and the Cash Payments Journal, and then how these journals interact with the General Ledger and the Accounts Payable Subsidiary Ledger. They must provide brief explanations for each step and the benefits of using these journals.
  - **Assessment:** Graded on clarity, accuracy of the accounting process shown, and the depth of their explanation.
- **"Special Journal Audit" Activity:**
  - **Description:** Provide students with a pre-populated Purchases Journal and/or Cash Payments Journal that contains a few subtle errors (e.g., incorrect amount, wrong column used, totaling error, or an entry that should have gone to the General Journal). Students must identify these errors, explain why they are wrong, and show how to correct them.
  - **Assessment:** Graded on their ability to detect errors, apply their knowledge of special journal

rules, and articulate corrective actions.

- **"New Employee Training Manual" Section:**

- **Description:** Students develop a section of a training manual for a new accounting employee, specifically focused on how to use the Purchases Journal and Cash Payments Journal. This could include step-by-step instructions, examples, and common pitfalls to avoid.
- **Assessment:** Graded on the clarity, accuracy, comprehensiveness, and practical usefulness of their training material.

- **Interactive Journal Entry Builder (Digital):**

- **Description:** Using a simple digital tool (like a spreadsheet template), students are given various transactions and must select the correct special journal and then input the debit/credit amounts. The spreadsheet could provide immediate feedback on whether the entry balances within that specific journal.
- **Assessment:** Graded on the accuracy of their journal selection and the correctness of their debit/credit entries for each transaction.

## Resources

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- **Textbook:** This is the primary source for assigned problems (e.g., 17-1, 17-2, 17-3, 17-6, 17-7, 17-8), likely containing detailed explanations and further exercises on purchases and cash payments journals.
- **Teacher-Prepared Handouts/Worksheets:** Used for daily "Do Now" activities related to journalized purchases of merchandise and purchases journal problems. Also, specific handouts for Demo Problem 17-1, Demo Problem 17-2, and Problem 17-7.
- **Purchases Journal and Cash Payments Journal Forms:** These are specific accounting papers distributed to students for recording transactions.
- **SmartBoard:** Utilized extensively by the teacher for demonstrations of how to record entries, total, rule, and post from the Purchases and Cash Payments Journals.
- **General Ledger and Accounts Payable Subsidiary Ledger Papers:** Used for posting entries from the special journals.
- **Jeopardy Game:** Employed as a review tool to prepare for assessments, likely covering concepts related to special journals.

## External Resources (General Suggestions):

- **Online Accounting Software Demos/Tutorials:** Viewing tutorials for real-world accounting software (e.g., QuickBooks Online, Xero) can illustrate how these systems automate special journal entries for

purchases and cash payments, and how they manage accounts payable.

- **Educational Accounting Websites/Videos:** Platforms like AccountingCoach.com, Khan Academy (accounting section), or YouTube channels specializing in intermediate accounting can offer supplementary explanations, practice problems, and visual walkthroughs of how to use Purchases and Cash Payments Journals.
- **Sample Business Documents:** Examples of purchase invoices, payment vouchers, and vendor statements (if not already provided by the teacher) can help students understand the source documents that initiate entries in these special journals.
- **Spreadsheet Software (Excel/Google Sheets):** While the Canvas focuses on manual work, discussions or optional exercises could involve how spreadsheets can be designed to mimic the functionality of special journals, helping students understand digital application.

<b>Unit Plan</b>				
<b>Topic/Selection Timeframe</b>	<b>General Objectives</b>	<b>Instructional Activities</b>	<b>Formative and Summative Assessments</b>	

<p>Special Journals</p> <p>1 Week</p>	<ul style="list-style-type: none"> <li>• Define purchases journal.</li> <li>• List the 4 special journals.</li> <li>• Record entries in the purchases journal.</li> <li>• Post transactions from the purchases journal to the general ledger.</li> <li>• Record entries in the cash payments and purchases journals.</li> </ul>	<ul style="list-style-type: none"> <li>• Go over Do Now (journalized purchases of merchandise) - lead into discussion of special journal - purchases journal.</li> <li>• Give each student a purchases journal. Using the journal entries from the Do Now, using the SmartBoard, have students record the transactions into the purchases journal. Have students total, rule and prove the Purchases journal.</li> <li>• Distribute problem Demo 17-1, do together using the SmartBoard.</li> <li>• Students will complete problem 17-1, page 457. Students will work independently as teacher walks around the room and</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (journalized purchases of merchandise; journalized purchases of merchandise; journalized purchases of merchandise; purchases journal problems).</li> <li>○ Observation of independent/dem <ul style="list-style-type: none"> <li>o work on Problem 17-1, Demo 17-2, Demo 17-3, Problem 17-7.</li> </ul> </li> <li>○ Q&amp;A sessions (What posting reference goes in the purchases journal?; When is the "General Credit" column used?; When do you use the purchases journal?; When preparing the cash proof, which account in the general ledger do you use?).</li> <li>○ Checking student progress at workstations.</li> </ul> </li> </ul>	
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		<p>checks student progress.</p> <ul style="list-style-type: none"> <li>• Go over Do Now (journalized purchases of merchandise).</li> <li>• Distribute problem Demo 17-2, do together using the SmartBoard. Students will post transactions from the purchases journal to the general ledger.</li> <li>• Students will complete Demo problem 17-3. Students will work independently as teacher walks around the room and checks student progress.</li> <li>• Students will complete Problem 17-6 for a quiz grade.</li> <li>• Go over Do Now (purchases journal problems).</li> <li>• Give each</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Summative Assessments:</b> <ul style="list-style-type: none"> <li>○ Teacher-prepared worksheet (Problem 17-1, assigned as assessment).</li> <li>○ Problem 17-6 (completed for a quiz grade).</li> <li>○ Problem 17-7 (assigned as assessment).</li> </ul> </li> </ul>	
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		<p>student a copy of Problem 17-7.</p> <ul style="list-style-type: none"> <li>• Students will record transactions into either the cash payments journal or the purchases journal.</li> <li>• After recording, they will post from the Cash Payments Journal and Purchases Journal into the general ledger and accounts payable subsidiary ledger. Ending balance will be calculated.</li> <li>• Finally, a cash proof and a schedule of accounts payable will be prepared.</li> </ul>	
<p>Special Journals</p> <p>1 Week</p>	<p>Record entries in the cash payments and purchases journals.</p>	<ul style="list-style-type: none"> <li>• Go over Do Now (purchases journal problems).</li> <li>• Give each student a copy of Problem 17-8.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Formative Assessments:</b> <ul style="list-style-type: none"> <li>○ Do Now activities (purchases journal problems; no Do Now for Quarterly Assessment)</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>• Students will record transactions into either the cash payments journal or the purchases journal.</li> <li>• After recording, they will post from the Cash Payments Journal and Purchases Journal into the general ledger and accounts payable subsidiary ledger. Ending balance will be calculated.</li> <li>• Finally, a cash proof and a schedule of accounts payable will be prepared.</li> </ul>	<p>days).</p> <ul style="list-style-type: none"> <li>○ Q&amp;A sessions (When preparing the cash proof, which account in the general ledger do you use?).</li> <li>○ Checking student progress at workstations for Problem 17-8.</li> </ul> <p>• <b>Summative Assessments:</b></p> <ul style="list-style-type: none"> <li>○ Problem 17-8 (assigned as assessment).</li> <li>○ Quarterly Assessment</li> </ul>	
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MATH.9-12.S.ID.A.1

Represent data with plots on the real number line (dot plots, histograms, and box plots).

MATH.9-12.S.ID.B.5

Summarize categorical data for two categories in two-way frequency tables. Interpret relative frequencies in the context of the data (including joint, marginal, and conditional relative frequencies). Recognize possible associations and trends in the data.

MATH.9-12.N.Q.A.1

Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

MATH.9-12.A.CED.A.1

Create equations and inequalities in one variable and use them to solve problems. Include equations arising from linear and quadratic functions, and simple rational and exponential functions.

## **Standards for Course Content Area and Cross Content Standards Addressed**

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- **9.3.BM.ACCT.1: Apply generally accepted accounting principles (GAAP) to prepare, analyze, and interpret financial statements.**
  - *Alignment:* The unit's focus on accurately recording purchases and cash payments using specialized journals, and managing accounts payable, aligns with GAAP principles for expense recognition and liability management.
- **9.3.BM.ACCT.2: Utilize accounting software and technology to manage financial data.**
  - *Alignment:* The suggestion for gifted students to explore accounting software's special journal functions and accounts payable management directly supports this standard.
- **9.3.BM.ACCT.4: Manage financial resources to ensure business sustainability.**
  - *Alignment:* Efficient management of purchases and cash payments through specialized accounting records is critical for optimizing financial resources, managing liabilities, and ensuring the financial health of a merchandising business.

### **English Language Arts (ELA)**

These standards emphasize reading, writing, speaking, and listening skills essential for academic and professional success.

- **R.11-12.1: Cite strong and thorough textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain.**
  - *Alignment:* Students must refer to textbook explanations (e.g., rules for Purchases Journal, Cash Payments Journal), problem descriptions, and sample documents to accurately apply accounting concepts and justify entries.
- **W.11-12.2: Write informative/explanatory texts to examine and convey complex ideas, concepts, and information clearly and accurately through the effective selection, organization, and analysis of content.**
  - *Alignment:* Explaining the purpose of the Purchases Journal or Cash Payments Journal, the process of posting, or how to prepare a cash proof requires clear explanatory writing.
- **SL.11-12.1: Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 11–12 topics, texts, and issues, building on others' ideas and expressing their own clearly and persuasively.**
  - *Alignment:* Q&A sessions, discussions on journal selection, and collaborative problem-solving foster effective discussion and communication.
- **SL.11-12.2: Integrate multiple sources of information presented in diverse media and formats (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems.**

- *Alignment:* Students integrate information from textbooks, handouts, SmartBoard demonstrations, and quantitative data from special journal problems to determine correct entries and ledger postings.

## Mathematics

These standards focus on the application of mathematical concepts and reasoning.

- **N.Q.A.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.**
  - *Alignment:* Students consistently work with monetary units (\$) in all calculations within the Purchases Journal, Cash Payments Journal, and reconciliation reports, ensuring accurate financial representation.
- **A.CED.A.1: Create equations and inequalities in one variable and use them to solve problems. Include equations arising from linear and quadratic functions, and simple rational and exponential functions.**
  - *Alignment:* Totaling and ruling special journals, and ensuring the equality of debits and credits in the cash proof and Schedule of Accounts Payable, involve applying basic algebraic reasoning.
- **S.ID.A.1: Represent data with plots on the real number line (dot plots, histograms, and box plots).**
  - *Alignment:* Although not graphical plots, the organized presentation of financial data in special journals, general ledgers, and subsidiary ledgers involves structured data representation.
- **S.ID.B.5: Summarize categorical data for two categories in two-way frequency tables. Interpret relative frequencies in the context of the data (including joint, marginal, and conditional relative frequencies). Recognize possible associations and trends in the data.**
  - *Alignment:* Students are summarizing quantitative data (purchases, cash payments) and organizing it into specialized tables (journals, subsidiary ledgers) to track expenses and cash disbursements.

FIN.9-12.9.4.12.F.(1).1	Access and evaluate financial information to assist business decision-making.
FIN.9-12.9.4.12.F.(1).2	Describe laws and regulations affecting business operations and transactions in order to ensure compliance with industry requirements.
FIN.9-12.9.4.12.F.(1).3	Apply career planning concepts, tools, and strategies to explore, plan, obtain, and develop a career in this pathway.
FIN.9-12.9.4.12.F.(1).4	Use accounting tools, strategies, and systems to plan the use and management of financial resources.

## **Suggested Modifications for Students with Disabilities, 504 eligible, Multilingual Learners, At Risk Students and Gifted Students**

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### **For Students with Disabilities (SWD) / 504 Eligible:**

- **Do Now Activities:** Provide graphic organizers, word banks, or multiple-choice options for prompts. Allow verbal responses or the use of a scribe.
- **Independent/Collaborative Work (Problems 17-1, 17-2, 17-3, 17-6, 17-7, 17-8):**
  - **Chunking:** Break down complex problems involving multiple special journals and extensive posting into smaller, manageable sections.
  - **Templates/Scaffolding:** Provide pre-formatted special journal pages (Purchases Journal, Cash Payments Journal), ledger sheets, and templates for cash proof or schedule of accounts payable. Offer checklists for the steps in recording, totaling, ruling, and posting.
  - **Extended Time:** Allow additional time for completing all problems and assessments, including the Quarterly Assessment.
  - **Reduced Workload:** Consider reducing the number of transactions or lines to record in journals while ensuring mastery of core concepts for each type of transaction.
  - **Direct Instruction:** Provide clear, concise, step-by-step instructions for tasks, possibly in written form or with visual flowcharts for journal selection and posting paths.
  - **Frequent Check-ins:** Increase teacher check-ins during independent and group work to provide immediate feedback and targeted support.
- **Quizzes/Assessments (Problem 17-6, Quarterly Assessments):** Offer extended time, reduced answer choices, or a quiet testing environment as per IEP/504 plans. Focus grading on conceptual understanding and demonstration of the accounting process rather than minor calculation errors.
- **Visual Aids:** Use consistent color-coding for different columns in journals and ledgers.

### **For Multilingual Learners (MLL):**

- **Vocabulary Support:** Pre-teach key accounting vocabulary (e.g., "purchases journal," "cash payments journal," "special journals," "accounts payable subsidiary ledger," "cash proof," "schedule of accounts payable," "total and rule") using visuals, gestures, and simplified definitions. Provide a bilingual glossary if possible.
- **Sentence Starters/Frames:** Offer sentence frames for Q&A and explanations during class discussions, especially for defining terms or explaining transaction impacts and journal selection.
- **Visual Aids:** Use consistent visual examples on the SmartBoard illustrating how transactions flow through the special journals to the ledgers and then to the cash proof/schedule.
- **Peer Support:** Strategically pair MLL students with English-proficient peers for collaborative work on

problems and review.

- **Simplified Instructions:** Provide written instructions in clear, concise language, accompanied by oral explanations and demonstrations.

#### **For At-Risk Students:**

- **High-Structure & Routine:** Maintain a predictable daily and weekly structure to build confidence and reduce anxiety, especially leading up to the Quarterly Assessment.
- **Frequent Low-Stakes Practice:** Incorporate many short, low-pressure practice opportunities (e.g., quick checks after each new journal type, exit tickets, definition reviews).
- **Positive Reinforcement:** Provide specific and frequent praise for effort, persistence, and progress, celebrating small successes in mastering new journal types.
- **Targeted Small Group Support:** Provide additional small group instruction for challenging concepts like the differences between special journals, complex posting rules, or preparing the cash proof.
- **Scaffolding:** Offer partially completed journals or ledgers. Break down the comprehensive problems into smaller, manageable tasks with clear checkpoints.
- **Real-World Connection:** Emphasize the practical implications of managing purchases and payments efficiently for any business.

#### **For Gifted Students:**

- **Accelerated Pace:** Allow students who demonstrate mastery to work on advanced problems (e.g., scenarios involving more complex purchase terms, or integration of other special journals not explicitly covered).
- **Deeper Analysis:** Challenge them to analyze the *efficiency benefits* of using special journals compared to a general journal for a high volume of transactions, or the *internal control implications* of cash payments processes.
- **Real-World Application:** Provide actual (redacted) invoices from suppliers or payment vouchers for analysis and recording. Ask them to research different types of inventory systems or payment methods businesses use.
- **Mentoring Role:** Encourage them to assist struggling peers, explaining concepts in their own words, particularly for complex journal selection, posting, or cash proof reconciliation.
- **Technology Integration:** Challenge them to explore how accounting software automates special journal entries, accounts payable, and cash management, or to build a more sophisticated Excel model for these journals.
- **Quarterly Assessment Extension:** Offer optional bonus questions that require higher-order thinking, critical analysis of business scenarios, or identification of potential errors in a complex set of records.

## Computer Sci Design Thinking

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- **9.4.12.CI.1: Evaluate how computational thinking and design thinking can be used to solve complex problems.**
  - *Alignment:* Mastering the use of multiple special journals, posting to various ledgers, and preparing reconciliation reports (cash proof, Schedule of Accounts Payable) requires systematic, logical problem-solving. The "Special Journal Audit" alternate assessment directly applies design thinking principles to diagnose and fix financial discrepancies.
- **9.4.12.CT.1: Identify and apply computational thinking practices to design and develop solutions.**
  - *Alignment:* Students apply logical steps to record transactions in specialized journals, manage accounts payable, and perform reconciliations. Designing a more sophisticated Excel model for these journals directly supports this.
- **9.4.12.TL.1: Evaluate the impact of technology on society and the environment.**
  - *Alignment:* Exploring how accounting software automates special journal entries and accounts payable management aligns with evaluating technology's impact on business efficiency and data integrity.

## Career Readiness, Life Literacies and Key Skills Practice

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- **9.1.12.CR.1: Utilize critical thinking and problem-solving skills to make informed decisions.**
  - *Alignment:* Mastering the Purchases Journal and Cash Payments Journal, managing the Accounts Payable Ledger, and preparing reconciliation reports demand significant critical thinking and problem-solving to ensure accuracy and identify discrepancies.
- **9.1.12.CR.2: Apply appropriate academic and technical skills to career readiness.**
  - *Alignment:* The skills of recording transactions in specialized journals, managing accounts payable, and performing cash proofs are advanced technical skills crucial for careers in accounting, finance, and procurement.
- **9.1.12.CR.3: Analyze the impact of personal and professional decisions on career pathways.**
  - *Alignment:* Understanding efficient purchasing and payment processes is fundamental for roles

in business operations, finance, and supply chain management.

- **9.1.12.CR.4: Communicate effectively in a variety of contexts.**

- *Alignment:* Explaining the purpose of special journals, the reconciliation process, or the benefits of efficient payment management enhances communication skills in a professional context.

- **9.1.12.CR.5: Demonstrate collaboration and teamwork skills to achieve goals.**

- *Alignment:* Collaborative problem-solving on complex transactions and discussions foster teamwork.

- **9.1.12.CR.6: Demonstrate creativity and innovation in problem-solving.**

- *Alignment:* Creating a "Journal Flow" diagram or a "New Employee Training Manual" section allows for creative demonstration of understanding.

- **9.1.12.CR.7: Employ financial literacy skills to make informed financial decisions.**

- *Alignment:* Directly addressed by the unit's focus on understanding the financial impact of purchases and cash payments, which are critical for informed financial decision-making and managing liabilities in a merchandising business.