Department of College and Career Readiness

Accounting II
Curriculum

5.0 Credits

Unit One
Accounting II

Course Description

In Accounting II, students will expand their knowledge and expertise in analyzing and reporting financial information. Accounting I is a prerequisite for this course. After a brief review of their basic accounting terms covered in Accounting I, students will receive an advanced and comprehensive treatment of departmentalized accounting, automated accounting, general accounting adjustments, and corporate accounting. The students receive more hands-on experience with computer-assisted simulations. This advanced course is specifically vocational and career oriented. This course will provide the skills need for an entry-level position or the background for further study for advanced accounting careers.
# Pacing Guide

<table>
<thead>
<tr>
<th>Unit</th>
<th>Topic</th>
<th>Suggested Timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit 1</td>
<td>Cash Control and Payroll Accounting</td>
<td>approx. 12 weeks</td>
</tr>
<tr>
<td>Unit 2</td>
<td>The Accounting Cycle for a Merchandising Business and Inventory</td>
<td>approx. 12 weeks</td>
</tr>
<tr>
<td>Unit 3</td>
<td>Special Journals and Financial Statements for a Corporation</td>
<td>approx. 5 weeks</td>
</tr>
<tr>
<td>Unit 4</td>
<td>Accounting for Special Procedures and Advance Accounting Concepts</td>
<td>approx. 6 weeks</td>
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</tbody>
</table>
## Educational Technology Standards


<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Technology Operations and Concepts</strong></td>
<td>• Create a personal digital portfolio which reflects personal and academic</td>
</tr>
<tr>
<td></td>
<td>interests, achievements, and career aspirations by using a variety of</td>
</tr>
<tr>
<td></td>
<td>digital tools and resources.</td>
</tr>
<tr>
<td><strong>Creativity and Innovation</strong></td>
<td>• Apply previous content knowledge by creating and piloting a digital</td>
</tr>
<tr>
<td></td>
<td>learning game or tutorial.</td>
</tr>
<tr>
<td><strong>Communication and Collaboration</strong></td>
<td>• Develop an innovative solution to a real world problem or issue in</td>
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<td></td>
<td>collaboration with peers and experts, and present ideas for feedback</td>
</tr>
<tr>
<td></td>
<td>through social media or in an online community.</td>
</tr>
<tr>
<td><strong>Digital Citizenship</strong></td>
<td>• Demonstrate appropriate application of copyright, fair use and/or</td>
</tr>
<tr>
<td></td>
<td>Creative Commons to an original work.</td>
</tr>
<tr>
<td><strong>Research and Information Literacy</strong></td>
<td>• Produce a position statement about a real world problem by developing</td>
</tr>
<tr>
<td></td>
<td>a systematic plan of investigation with peers and experts synthesizing</td>
</tr>
<tr>
<td></td>
<td>information from multiple sources.</td>
</tr>
<tr>
<td><strong>Critical Thinking, Problem Solving, Decision Making</strong></td>
<td>• Evaluate the strengths and limitations of emerging technologies and</td>
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<tr>
<td></td>
<td>their impact on educational, career, personal and or social needs.</td>
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</tbody>
</table>
Career Ready Practices

Career Ready Practices describe the career-ready skills that all educators in all content areas should seek to develop in their students. They are practices that have been linked to increase college, career, and life success. Career Ready Practices should be taught and reinforced in all career exploration and preparation programs with increasingly higher levels of complexity and expectation as a student advances through a program of study.

CRP1. Act as a responsible and contributing citizen and employee
Career-ready individuals understand the obligations and responsibilities of being a member of a community, and they demonstrate this understanding every day through their interactions with others. They are conscientious of the impacts of their decisions on others and the environment around them. They think about the near-term and long-term consequences of their actions and seek to act in ways that contribute to the betterment of their teams, families, community and workplace. They are reliable and consistent in going beyond the minimum expectation and in participating in activities that serve the greater good.

CRP2. Apply appropriate academic and technical skills.
Career-ready individuals readily access and use the knowledge and skills acquired through experience and education to be more productive. They make connections between abstract concepts with real-world applications, and they make correct insights about when it is appropriate to apply the use of an academic skill in a workplace situation.

CRP3. Attend to personal health and financial well-being.
Career-ready individuals understand the relationship between personal health, workplace performance and personal well-being; they act on that understanding to regularly practice healthy diet, exercise and mental health activities. Career-ready individuals also take regular action to contribute to their personal financial well-being, understanding that personal financial security provides the peace of mind required to contribute more fully to their own career success.

CRP4. Communicate clearly and effectively and with reason.
Career-ready individuals communicate thoughts, ideas, and action plans with clarity, whether using written, verbal, and/or visual methods. They communicate in the workplace with clarity and purpose to make maximum use of their own and others’ time. They are excellent writers; they master conventions, word choice, and organization, and use effective tone and presentation skills to articulate ideas. They are skilled at interacting with others; they are active listeners and speak clearly and with purpose. Career-ready individuals think about the audience for their communication and prepare accordingly to ensure the desired outcome.
CRP5. Consider the environmental, social and economic impacts of decisions.
Career-ready individuals understand the interrelated nature of their actions and regularly make decisions that positively impact and/or mitigate negative impact on other people, organization, and the environment. They are aware of and utilize new technologies, understandings, procedures, materials, and regulations affecting the nature of their work as it relates to the impact on the social condition, the environment and the profitability of the organization.

CRP6. Demonstrate creativity and innovation.
Career-ready individuals regularly think of ideas that solve problems in new and different ways, and they contribute those ideas in a useful and productive manner to improve their organization. They can consider unconventional ideas and suggestions as solutions to issues, tasks or problems, and they discern which ideas and suggestions will add greatest value. They seek new methods, practices, and ideas from a variety of sources and seek to apply those ideas to their own workplace. They take action on their ideas and understand how to bring innovation to an organization.

CRP7. Employ valid and reliable research strategies.
Career-ready individuals are discerning in accepting and using new information to make decisions, change practices or inform strategies. They use reliable research process to search for new information. They evaluate the validity of sources when considering the use and adoption of external information or practices in their workplace situation.

CRP8. Utilize critical thinking to make sense of problems and persevere in solving them.
Career-ready individuals readily recognize problems in the workplace, understand the nature of the problem, and devise effective plans to solve the problem. They are aware of problems when they occur and take action quickly to address the problem; they thoughtfully investigate the root cause of the problem prior to introducing solutions. They carefully consider the options to solve the problem. Once a solution is agreed upon, they follow through to ensure the problem is solved, whether through their own actions or the actions of others.

CRP9. Model integrity, ethical leadership and effective management.
Career-ready individuals consistently act in ways that align personal and community-held ideals and principles while employing strategies to positively influence others in the workplace. They have a clear understanding of integrity and act on this understanding in every decision. They use a variety of means to positively impact the directions and actions of a team or organization, and they apply insights into human behavior to change others’ action, attitudes and/or beliefs. They recognize the near-term and long-term effects that management’s actions and attitudes can have on productivity, morals and organizational culture.
**CRP 10. Plan education and career paths aligned to personal goals.**
Career-ready individuals take personal ownership of their own education and career goals, and they regularly act on a plan to attain these goals. They understand their own career interests, preferences, goals, and requirements. They have perspective regarding the pathways available to them and the time, effort, experience and other requirements to pursue each, including a path of entrepreneurship. They recognize the value of each step in the education and experiential process, and they recognize that nearly all career paths require ongoing education and experience. They seek counselors, mentors, and other experts to assist in the planning and execution of career and personal goals.

**CRP 11. Use technology to enhance productivity.**
Career-ready individuals find and maximize the productive value of existing and new technology to accomplish workplace tasks and solve workplace problems. They are flexible and adaptive in acquiring new technology. They are proficient with ubiquitous technology applications. They understand the inherent risks—personal and organizational—of technology applications, and they take actions to prevent or mitigate these risks.

**CRP 12. Work productively in teams while using cultural global competence.**
Career-ready individuals positively contribute to every team, whether formal or informal. They apply an awareness of cultural difference to avoid barriers to productive and positive interaction. They find ways to increase the engagement and contribution of all team members. They plan and facilitate effective team meetings.
# Differentiated Instruction

## Strategies to Accommodate Students Based on Individual Needs

<table>
<thead>
<tr>
<th>Time/General</th>
<th>Processing</th>
<th>Comprehension</th>
<th>Recall</th>
</tr>
</thead>
<tbody>
<tr>
<td>Extra time for assigned tasks</td>
<td>Extra Response time</td>
<td>Precise step-by-step directions</td>
<td>Teacher-made checklist</td>
</tr>
<tr>
<td>Adjust length of assignment</td>
<td>Have students verbalize steps</td>
<td>Short manageable tasks</td>
<td>Use visual graphic organizers</td>
</tr>
<tr>
<td>Timeline with due dates for reports and projects</td>
<td>Repeat, clarify or reword directions</td>
<td>Brief and concrete directions</td>
<td>Reference resources to promote independence</td>
</tr>
<tr>
<td>Communication system between home and school</td>
<td>Mini-breaks between tasks</td>
<td>Provide immediate feedback</td>
<td>Visual and verbal reminders</td>
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<tr>
<td>Provide lecture notes/outline</td>
<td>Provide a warning for transitions</td>
<td>Small group instruction</td>
<td>Graphic organizers</td>
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<tr>
<td></td>
<td>Reading partners</td>
<td>Emphasize multi-sensory learning</td>
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</tbody>
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<tr>
<th>Assistive Technology</th>
<th>Tests/Quizzes/Grading</th>
<th>Behavior/Attention</th>
<th>Organization</th>
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</thead>
<tbody>
<tr>
<td>Computer/whiteboard</td>
<td>Extended time</td>
<td>Consistent daily structured routine</td>
<td>Individual daily planner</td>
</tr>
<tr>
<td>Tape recorder</td>
<td>Study guides</td>
<td>Simple and clear classroom rules</td>
<td>Display a written agenda</td>
</tr>
<tr>
<td>Spell-checker</td>
<td>Shortened tests</td>
<td>Frequent feedback</td>
<td>Note-taking assistance</td>
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<tr>
<td>Audio-taped books</td>
<td>Read directions aloud</td>
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<td>Color code materials</td>
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</tbody>
</table>

- Time/General
- Processing
- Comprehension
- Recall
- Assistive Technology
- Tests/Quizzes/Grading
- Behavior/Attention
- Organization
## Enrichment

### Strategies Used to Accommodate Based on Students Individual Needs:

- Adaption of Material and Requirements
- Evaluate Vocabulary
- Elevated Text Complexity
- Additional Projects
- Independent Student Options
- Projects completed individual or with Partners
- Self Selection of Research
- Tiered/Multilevel Activities
- Learning Centers
- Individual Response Board
- Independent Book Studies
- Open-ended activities
- Community/Subject expert mentorships
Assessments

Suggested Formative/Summative Classroom Assessments

- Timelines, Maps, Charts, Graphic Organizers
- Teacher-created Unit Assessments, Chapter Assessments, Quizzes
- Teacher-created DBQs, Essays, Short Answer
- Accountable Talk, Debate, Oral Report, Role Playing, Think Pair, and Share
- Projects, Portfolio, Presentations, Prezi, Gallery Walks
- Homework
- Concept Mapping
- Primary and Secondary Source analysis
- Photo, Video, Political Cartoon, Radio, Song Analysis
- Create an Original Song, Film, or Poem
- Glogster to make Electronic Posters
- Tumblr to create a Blog
## Interdisciplinary Connections

<table>
<thead>
<tr>
<th><strong>English Language Arts</strong></th>
<th><strong>Math</strong></th>
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<tbody>
<tr>
<td>• Journal writing</td>
<td>• Research industry salaries for a geographic area and juxtapose against local cost of living</td>
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<tr>
<td>• Close reading of industry-related content</td>
<td>• Go on a geometry scavenger hunt</td>
</tr>
<tr>
<td>• Create a brochure for a specific industry</td>
<td>• Track and track various data, such as industry’s impact on the GDP, career opportunities or among of individuals currently occupying careers</td>
</tr>
<tr>
<td>• Keep a running word wall of industry vocabulary</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Social Studies</strong></th>
<th><strong>Fine &amp; Performing Arts</strong></th>
<th><strong>Science</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>• Research the history of a given industry/profession</td>
<td>• Create a poster recruiting young people to focus their studies on a specific career or industry</td>
<td>• Research the environmental impact of a given career or industry</td>
</tr>
<tr>
<td>• Research prominent historical individuals in a given industry/profession</td>
<td>• Design a flag or logo to represent a given career field</td>
<td>• Research latest developments in industry technology</td>
</tr>
<tr>
<td>• Use historical references to solve problems</td>
<td></td>
<td>• Investigate applicable-careers in STEM fields</td>
</tr>
</tbody>
</table>

| **World Language** |  |  |
|-------------------|  |  |
| • Translate industry-content |  |  |
| • Create a translated index of industry vocabulary |  |  |
| • Generate a translated list of words and phrases related to workplace safety |  |  |
New Jersey Student Learning Standards

9.3– Career and Technical Education

Career Cluster: Business Management & Administration (BM)

• 9.3.12.BM.1: Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision-making in business.
• 9.3.12.BM.2: Describe laws, rules and regulations as they apply to effective business operations.
• 9.3.12.BM.3: Explore, develop and apply strategies for ensuring a successful business career.
• 9.3.12.BM.4: Identify, demonstrate and implement solutions in managing effective business customer relationships.
• 9.3.12.BM.5: Identify, demonstrate and implement solutions in managing effective business customer relationships.
• 9.3.12.BM.6: Implement, monitor and evaluate business processes to ensure efficiency and quality results.

Pathway: Business Information Management (BM-BIM)

• 9.3.12.BM-BIM.1 Describe and follow laws and regulations affecting business operations and transactions.
• 9.3.12.BM-BIM.2 Plan, monitor, manage and maintain the use of financial resources to ensure a business’s financial wellbeing.
• 9.3.12.BM-BIM.3 Access, evaluate and disseminate information for business decision making.
• 9.3.12.BM-BIM.4 Plan, monitor and manage day-to-day business activities to sustain continued business functioning.
• 9.3.12.BM-BIM.5 Plan, organize and manage an organization/department to achieve business goals.

Career Cluster: Finance (FN)

• 9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency.

Pathway: Accounting (FN-ACT)

• 9.3.12.FN-ACT.1: Describe and follow laws and regulations to manage accounting operations and transactions.
• 9.3.12.FN-ACT.2: Utilize accounting tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.
• 9.3.12.FN-ACT.3: Process, evaluate and disseminate financial information to assist business decision making.
• 9.3.12.FN-ACT.4: Utilize career-planning concepts, tools and strategies to explore, obtain and/or develop an accounting career.
Common Career Technical Core (CCTC)
Career Cluster Business Management & Administration

BM 1 – Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision-making in business.
  • 1. Solve mathematical problems using numbers and operations.

BM 2 – Describe laws, rules and regulations as they apply to effective business operations.
  • 1. Obtain and provide information in a business setting.

BM 3 – Explore, develop and apply strategies for ensuring a successful business career.
  • 1. Develop self-understanding to recognize the impact of personal actions on others.

BM 4 – Identify, demonstrate and implement solutions in managing effective business customer relationships.
  • 1. Perform customer service activities to support customer relationships and encourage repeat business.

BM 5 – Implement systems, strategies and techniques used to manage information in a business.
  • 1. Explain the nature and scope of knowledge management practices within a business.

BM 6 – Implement, monitor and evaluate business processes to ensure efficiency and quality results.
  • 1. Explain the nature and scope of quality management practices within a business.

Career Pathway: Accounting

FN-ACT 1 – Describe and follow laws and regulations to manage accounting operations and transactions.
  • 1. Describe regulation of accounting.
FN-ACT 2 – Utilize accounting tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.

- 1. Classify, record and summarize financial data.

FN-ACT 3 – Process, evaluate and disseminate financial information to assist business decision making.

- 1. Utilize accounting technology.

FN-ACT 4 – Utilize career-planning concepts, tools and strategies to explore, obtain and/or develop an accounting career.

- 1. Describe careers in accounting.
Common Core State Standards (CCSS)

CCSS - English-Language Arts

Key Ideas and Details:

- CCSS.ELA-LITERACY.RI.11-12.3 Analyze a complex set of ideas or sequence of events and explain how specific individuals, ideas, or events interact and develop over the course of the text.

Craft and Structure:

- CCSS.ELA-LITERACY.RI.11-12.4 Determine the meaning of words and phrases as they are used in a text, including figurative, connotative, and technical meanings; analyze how an author uses and refines the meaning of a key term or terms over the course of a text (e.g., how Madison defines faction in Federalist No. 10).
- CCSS.ELA-LITERACY.RI.11-12.5 Analyze and evaluate the effectiveness of the structure an author uses in his or her exposition or argument, including whether the structure makes points clear, convincing, and engaging.

Integration of Knowledge and Ideas:

- CCSS.ELA-LITERACY.RI.11-12.7 Integrate and evaluate multiple sources of information presented in different media or formats (e.g., visually, quantitatively) as well as in words in order to address a question or solve a problem.

Comprehension and Collaboration:

- CCSS.ELA-LITERACY.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.
- CCSS.ELA-LITERACY.SL.11-12.2 Integrate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems, evaluating the credibility and accuracy of each source and noting any discrepancies among the data.
Presentation of Knowledge and Ideas:

- CCSS.ELA-LITERACY.SL.11-12.5 Make strategic use of digital media (e.g., textual, graphical, audio, visual, and interactive elements) in presentations to enhance understanding of findings, reasoning, and evidence and to add interest.

Production and Distribution of Writing:

- CCSS.ELA-LITERACY.W.11-12.4 Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience.

Research to Build and Present Knowledge:

- CCSS.ELA-LITERACY.W.11-12.7 Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating understanding of the subject under investigation.
- CCSS.ELA-LITERACY.W.11-12.8 Gather relevant information from multiple authoritative print and digital sources, using advanced searches effectively; assess the strengths and limitations of each source in terms of the task, purpose, and audience; integrate in

Range of Writing:

- CCSS.ELA-LITERACY.W.11-12.10 Write routinely over extended time frames (time for research, reflection, and revision) and shorter time frames (a single sitting or a day or two) for a range of tasks, purposes, and audiences.
Common Core State Standards (CCSS)

CCSS – Mathematics

Reasoning with Equations & Inequalities:

- CCSS.MATH.CONTENT.HSA.REI.A.1 Explain each step in solving a simple equation as following from the equality of numbers asserted at the previous step, starting from the assumption that the original equation has a solution. Construct a viable argument to justify a solution method.
- CCSS.MATH.CONTENT.HSA.REI.A.2 Solve simple rational and radical equations in one variable, and give examples showing how extraneous solutions may arise.

Make inferences and justify conclusions from sample surveys, experiments, and observational studies:

- CCSS.MATH.CONTENT.HSS.IC.B.6 Evaluate reports based on data.
**Course:** Accounting II  
**Unit I:** Cash Control and Payroll Accounting  
**Grade Level:** 9-12

**Unit Overview:** In this unit, students will learn how businesses track and control cash (currency, coins, checks, debit and credit cards). Students will also learn how to reconcile the company’s books and records with the bank statement. Students will learn about the payroll system.


**Common Career Technical Core (CCTC):** BM 1, BM 2, BM 3, BM5, BM 6, FN 9, FN-ACT 1, FN-ACT 2, FN-ACT 3, FN-ACT 4.


<table>
<thead>
<tr>
<th>Student Learning Objectives (SLOs)</th>
<th>Essential Questions</th>
<th>Skills &amp; Indicators</th>
<th>Sample Activities</th>
<th>Resources</th>
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</thead>
</table>
| **Describe the internal controls used to protect cash.**  
**CCTC:** FN 9, FN-ACT 2, FN-ACT 3.  
**CCSS:** W.11-12.4. | How does a business protect cash?  
How do you maintain a checking account?  
What are the three types of endorsements? Which type provides the safest handling? | • Prepare bank deposit slips.  
• Employ mathematical operations.  
• Explain forms of financial exchange.  
• Explain legal responsibilities associated with financial exchanges.  
• Organize oral and | **Reinforce the Main Idea**  
Create a two column chart with the headers: Activity and How This Activity Protects Cash. List the activities involved in maintaining a checking account. Identify how each activity helps protect cash. Add more rows as needed. | **Internal Control Practices: Cash**  
[http://blink.ucsd.edu/finance/accountability/control/practices/cash.html](http://blink.ucsd.edu/finance/accountability/control/practices/cash.html)  
**Video: Internal Controls in Accounting: Definition, Types & Example**  
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<tbody>
<tr>
<td>SL.11-12.5.</td>
<td></td>
<td>written information. • Compose multi-paragraph documents clearly, succinctly, and accurately. • Conduct internet search. • Discuss internal controls.</td>
<td><strong>21st Century Skills: Online Security</strong> Use the Internet to define “phishing”. Then search for technology protecting the security of people’s identities. Look for information on how consumers can protect themselves as well as what businesses can do. Come prepared to discuss your findings in class. <strong>Preparing a Deposit Slip and Writing Checks</strong> Using the items provided by your instructor: 1. Complete a deposit slip. 2. Record the deposit on the check stub. 3. Record the information for paying the</td>
<td><a href="controls-in-accounting-definition-types-examples.html">controls-in-accounting-definition-types-examples.html</a> <strong>Show Me the Money Checkbook Registry</strong> <a href="http://kwhs.wpengine.netdna-cdn.com/wp-content/uploads/2011/10/Accounting9_AccountingProcess_Gameboard.pdf">http://kwhs.wpengine.netdna-cdn.com/wp-content/uploads/2011/10/Accounting9_AccountingProcess_Gameboard.pdf</a></td>
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<tr>
<td>Reconcile a bank statement.</td>
<td>What is meant by proving cash? What is a bank</td>
<td>• Explain forms of financial exchange. • Prepare bank</td>
<td>telephone bill. 4. Prepare a check to pay the telephone bill and sing your name as drawer. 5. Prepare the check stub to pay the bill for advertising and sign your name as drawer.</td>
<td><a href="http://www.accountingcoach.com/blog/bank-reconciliation/">http://www.accountingcoach.com/blog/bank-reconciliation/</a></td>
</tr>
<tr>
<td>NJSLS: 9.3.12-BM-</td>
<td></td>
<td></td>
<td>Math for Accounting Assume you work for a health food store that prepares two deposits each day. Using the cash register summaries, determine how much cash should be deposited after the first shift and second shift ended.</td>
<td></td>
</tr>
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<tr>
<td>CCTC: FN 9, FN-ACT 2, FN-ACT 3.</td>
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<td>CCSS: RI.11-12.3.</td>
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<tr>
<td>Review the bank statement provided and answer the following questions:</td>
<td></td>
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<td></td>
<td>Reconciling a bank statement: Manual</td>
</tr>
<tr>
<td>1. What is the amount of the returned check?</td>
<td></td>
<td></td>
<td></td>
<td>Working with a partner:</td>
</tr>
<tr>
<td>3. What account will debited for the bank service charge?</td>
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<td>2. Record the service charge.</td>
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<td></td>
<td>3. Record the service charge on the general journal.</td>
</tr>
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<td><strong>NJSLS</strong>: 9.3.12.BM.1, 9.3.12.BM-BIM.5, 9.3.12.FN-ACT.1, 9.3.12.FN-ACT.2,</td>
<td>What is a payroll system? What are the two goals of a payroll system? How do you calculate earnings?</td>
<td>• Employ mathematical operations. • Evaluate and perform computations successfully. • Predict reasonable estimations.</td>
<td><strong>4. Attach Memorandum as the source document.</strong> <strong>Audit</strong> Audit the following source document. Identify the incorrect entries. <a href="http://glencoe.com/sites/common_assets/accounting/audit_alex/Player.htm">http://glencoe.com/sites/common_assets/accounting/audit_alex/Player.htm</a> <strong>QuickBooks</strong> Students will be provided with QuickBooks files to complete three to four bank reconciliations.</td>
<td>Article: 10 Steps to Setting Up a Payroll System [<a href="https://www.sba.gov/managing-business/running-business/managing-business-finances-accounting/10-steps-">https://www.sba.gov/managing-business/running-business/managing-business-finances-accounting/10-steps-</a>]</td>
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Explain the importance of accurate payroll records.
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| 9.3.12.FN-ACT.3.                 | What is the difference between salary and wages? | • Apply information from source documents.  
• Compute gross pay.  
• Communicate information, data, and observations to apply information learned from reading to actual practice.  
• Teamwork. | information for calculating gross earnings in a single pay period.  
**Writing**  
What safeguards do employers use to ensure that employee payrolls are accurate and protected? If you work, your pay check is very important to you. You want to be assured that there are no errors. What should be done to guarantee that your pay checks are accurate? Answer these questions with three hundred to five hundred words. Use outside sources to support your position.  
**Teamwork**  
Working in a small group, have each member select a local | setting-payroll-system  
Video: How to Setup a Payroll System  
https://www.youtube.com/watch?v=juyEMMmWbhI  
Article: Why Is it So Important That Payroll Is Precise?  
http://yourbusiness.azcentral.com/important-payroll-precise-11766.html |
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<td>Compute gross and net employee earnings.</td>
<td>What amount must be deducted from earnings?</td>
<td>• Employ procedures to protect confidential information.</td>
<td><strong>Reinforce the Main Idea</strong> Use the Graphic Organizer to list one</td>
<td><strong>Article: Mandatory vs. Voluntary Payroll Deductions</strong></td>
</tr>
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business to visit or contact to ask about how it pays employees. Organize your information and present it to the class. *How many employees does each business have? Do the businesses pay salary, hourly wage, commission, or a combination of these?*

**Calculate Gross Earnings**
Use the information in the Google Sheet provided by your instructor. Calculate regular earnings, overtime earnings, and gross earnings for each employee.
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<td><strong>NJSLS</strong>: 9.3.12.BM.2, 9.3.12.BM-BIM.4, 9.3.12.FN-ACT.1, 9.3.12.FN-ACT.2, 9.3.12.FN-ACT.3.</td>
<td>What are the three factors that determine the amount of Fed income tax withheld from employee earnings each pay period? What deductions can an Employee choose?</td>
<td>• Recognize relationships among numbers. • Employ mathematical operations. • Perform computations successfully. • Perform accounting procedures using manual and automated methods. • Compute employee-paid withholdings. • Evaluate the reliability of information from informational texts, Internet Web sites, and/or technical materials and resources.</td>
<td>major advantage and one major disadvantage, from the employee's point of view, for each type of deduction (legally required and voluntary). <strong>Writing</strong> Conduct a research to find out what kinds of public services are paid for with personal income tax. In a one page report, outline the services, tell the ways they benefit society, and tell how paying personal income tax relates to a citizen's responsibility. <strong>Analyze Source Document</strong> Examine the partially completed payroll check stub and calculate the amount that should be deducted for:</td>
<td><a href="http://smallbusiness.chron.com/mandatory-vs-voluntary-payroll-deductions-60282.html">http://smallbusiness.chron.com/mandatory-vs-voluntary-payroll-deductions-60282.html</a> Show Me: How are Payroll Earnings and Deductions Calculated? <a href="http://glencoe.com/sites/common_assets/accounting/audit_alex/Player.htm">http://glencoe.com/sites/common_assets/accounting/audit_alex/Player.htm</a> Let Me Try: How are Payroll Earnings and Deductions Calculated? <a href="http://glencoe.com/sites/common_assets/accounting/audit_alex/Player.htm">http://glencoe.com/sites/common_assets/accounting/audit_alex/Player.htm</a></td>
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<td><strong>CCTC</strong>: BM 2, FN-ACT 1, FN-ACT 2, FN-ACT 3.</td>
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| **Prepare a payroll register.**   | What is the purpose of a payroll register?  
How are employees paid?  
What is the purpose of an employee earnings record?  
How do managers use payroll information? | • Demonstrate respect of others' privacy.  
• Employ procedures to protect confidential information.  
• Discuss the nature of human resources management.  
• Explain the role of ethics in human resources management.  
• Describe the use of technology in human resources management | **Reinforce the Main Idea**  
Use a Venn Diagram graphic organizer to show the similarities and differences between the payroll register and the employee’s record. | **QuickBooks**  
Students will be provided with QuickBooks files to calculate gross earnings records for three businesses. |
| **CCTC:** BM 2, BM 3, FN-ACT 1, FN-ACT 3, FN-ACT 4. |  |  | **Video: How To Do A Payroll Register**  
https://www.youtube.com/watch?v=LcO1c94_jp0 | |
| **CCSS:** SL.11-12.1, W.11-12.7. |  |  | **Employee Payroll Template**  
http://www.vertex42.com/ExcelTemplates/payroll-register.html | |
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<td><strong>Record payroll transactions in the general journal.</strong></td>
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<td><strong>CCTC:</strong> BM 6, FN-ACT 2, FN-ACT 3.</td>
<td>How do you journalize payroll? Why are payroll considered normal operating expense of the business? Why are the amounts withheld from employees’ payroll check a liabilities of the</td>
<td>• Discuss the role and responsibilities of certified payroll professionals. • Integrate technology into accounting.</td>
<td>Abilities” guidelines. b. What other certification does the PA offer, and how does it differ from the CPP? Share your results in a Google Slide presentation.</td>
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<td><strong>QuickBooks</strong> Students will be provided with QuickBooks files to prepare the payroll register and employee's earnings records for three businesses.</td>
<td></td>
<td><strong>Reinforce the Main Idea</strong> Use a graphic organizer to express the payroll journal entry as an equation. Use broad account categories. For examples, use liabilities instead of listing all possible accounts. Draw arrows in each box to</td>
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<td><strong>Examples of Payroll Journal Entries For Salaries</strong> <a href="http://www.accountingcoach.com/payroll-accounting/explanation/6">http://www.accountingcoach.com/payroll-accounting/explanation/6</a></td>
<td><strong>Show Me: How Do I Journalize the Payroll</strong> <a href="http://glencoe.com/sites/common_assets/account">http://glencoe.com/sites/common_assets/account</a></td>
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| **CCSS**: RI.11-12.5, SL.11-12.2.  | employer?           | • Post general journal entries. <br>• Demonstrate use of content, technical concepts and vocabulary when analyzing information and following directions. <br>• Use information literacy skills when accessing, evaluating and disseminating information. | show whether the account category increases or decreases. | Let Me Try: How Do I Journalize the Payroll  
http://glencoe.com/sites/common_assets/accounting/audit_alex/Player.htm |
|                                   |                     | Writing “Employee earnings are a normal operating expense of the business.” Write to two paragraphs explaining what does this mean. |                     |           |
|                                   |                     | Journal Drill <br>Record thirty payroll transactions in the general journal. |                     |           |

**Describe and compute payroll tax expense forms.**


**CCTC**: BM 2, FN-ACT 1, FN-ACT 2, FN-ACT 3.

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| Which payroll taxes are paid by the employer? <br>How do you post payroll tax expense? <br>How and when do employers pay their tax liabilities? <br>How does the government receive | • Explain ethical considerations in providing information. <br>• Project future revenues and expenses. <br>• Integrate technology into accounting. <br>• Develop time management skills. <br>• Calculate employee | Reinforce the Main Idea  
Employer payroll taxes are paid at different rates. Use a chart to show the rates of the employer payroll taxes. 
Analyzing Financial Reports: Employee Costs  
Use the payroll register | Show Me: How Do I Computer and Journalize the Employee’s Payroll Taxes  
http://glencoe.com/sites/common_assets/accounting/audit_alex/Player.htm |

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| **CCSS: HSS.IC.B.6.**            | payroll information? | payroll and payroll taxes.  
• Gather technical information and data using a variety of resources.  
• Use spreadsheets programs. | provided by the instructor to answer these questions.  
1. If the employee benefits cost 24% of employee regular earnings, what is the benefits cost for this salary period.  
2. If a new employee is to be hired for a 40-hour work week at the wage of $8 an hour, what would be the total weekly cost for the new employee? (The company estimates its employee benefits cost at 22%.)
**Math for Accounting**  
Calculating Employer’s Payroll Taxes.  
Use the Google Sheet provided by the instructor. Calculate each of the employees social security, Medicare, | ![Let Me Try: How Do I Computer and Journalize the Employee’s Payroll Taxes](http://glencoe.com/sites/common_assets/accounting/audit_alex/Player.htm)  
**QuickBooks Training Videos:** [http://quickbooks.intuit.com/tutorials/all-quickbooks-tutorials/](http://quickbooks.intuit.com/tutorials/all-quickbooks-tutorials/) |
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<td>Federal and state unemployment tax.</td>
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|                                   |                     |                     | **QuickBooks**  
Students will be provided with QuickBooks files to record, post and process payroll transactions. |           |
# Unit 1 Vocabulary

| English Word | 401(k) plan | accumulate | accumulated earnings | appropriate | automated teller machine (ATM) | bank service charge | bank statement | bankcard | blank endorsement | canceled check | check 21 | commission | deduction | deposit slip | depositor | direct deposit | drawee | electronic badge reader | Electronic Federal Tax Payment System (EFTPS) | electronic funds transfer system (EFTS) | employee’s earnings record | gross earnings | endorsement | external controls | Federal Unemployment Tax Act (FUTA) | Form 8109 | Form 940 | Form 941 | Form W-2 | Form W-3 | imaged check | internal controls | interval | issue | net pay | NSF check | outstanding check | outstanding deposit | overtime rate | pay period | payee | payroll | payroll clerk | payroll register | Payroll Tax Expense | percentage | piece rate | postdated check | reconciling the bank statement | restrictive endorsement | Salaries Expense | salary | signature card | special endorsement | State Unemployment Tax Act (SUTA) | stop payment order | time card | unemployment taxes | voiding a check | wage | withholding allowance |
## Suggested Unit Projects

### Payroll Accounting

Students will prepare the weekly payroll for a hypothetical company using QuickBooks.

**Summary of Steps**

- Calculate gross earnings, deductions, and net pay.
- Prepare the payroll register.
- Write paychecks for the employees.
- Enter information on employee’s earnings records.
- Journalize and post the payroll transaction.
- Calculate, journalize, and post the employer’s payroll tax liability.
- Make the payroll tax deposit.
- Journalize and post the payroll tax deposit.
- Pay the insurance premium and journalize and post the entry.

### Payroll Accounting

Students will prepare the weekly payroll for a hypothetical company using manual methods.

**Summary of Steps**

- Calculate gross earnings, deductions, and net pay.
- Prepare the payroll register.
- Write paychecks for the employees.
- Enter information on employee’s earnings records.
- Journalize and post the payroll transaction.
- Calculate, journalize, and post the employer’s payroll tax liability.
- Make the payroll tax deposit.
- Journalize and post the payroll tax deposit.
- Pay the insurance premium and journalize and post the entry.

## Suggested Structured Learning Experiences

### William Paterson University SBDC

Job shadow, accounting assistant or clerk.
131 Ellison St, Paterson, NJ 07505
Phone: (973) 321-1378

### St. Joseph’s Regional Medical Center

Job shadow, accounting assistant or clerk.
703 Main St, Paterson, NJ 07503
Phone: (973) 754-2000