GRADE LEVEL/UNIT TITLE: 9-12/Maintain Computerized Accounting Systems CIP Code: 52.0803 Course Code: 034310

COURSE INTRODUCTION:

This course is designed to build a basic understanding of manual and automated accounting principles, concepts, and procedures. Activities include using the accounting equation, completing the accounting cycle, entering transactions to journals, posting to ledgers, preparing end-of-period statements and reports, managing payroll systems, completing banking activities, calculating taxes, and performing other related tasks.

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UNIT DESCRIPTION:	**SUGGESTED UNIT TIMELINE: 2 Weeks**
The student will learn the terminology related to maintain a computerized accounting system.	**CLASS PERIOD (min.): 50 MIN.**

ESSENTIAL QUESTIONS:

A. What is a reason for using an automated accounting system?
B. What is a negative of using an automated accounting system?
C. What financial statements are completed by the software and where does each financial statement's information come from?

ESSENTIAL MEASURABLE LEARNING OBJECTIVES	CCSS LEARNING GOALS (Anchor Standards/Clusters)	CROSSWALK TO STANDARDS				
		GLEs/ CLEs	PS	CCSS	NBEA	DOK
1. Define terminology related to computerized accounting systems				**RI.11-12.4** **RST.11-12.4** **RH.11-12.4** **L.11-12.6**	ACCT.IV.A.3-4.2 ACCT.IV.E.3-4.1 ACCT.IV.F.3-4.1	**1**
2. Differentiate between manual and computerized accounting systems				**RI.11-12.4** **RST.11-12.4** **RH.11-12.4** **L.11-12.6**	ACCT.IV.A.3-4.2 ACCT.IV.E.3-4.1 ACCT.IV.F.3-4.1	**1**
3. Use spreadsheets and/or software to complete the accounting cycle				**N-Q.1** **A-CED.1** **RI.11-12.3** **RI.11-12.7** **RT.11-12.7** **RT.11-12.8**	ACCT.II.3-4.1 ACCT.II.3-4.2 ACCT.II.3-4.7 ACCT.II.3-4.8 ACCT.II.3-4.9 ACCT.II.3-4.10 ACCT.II.3-4.11	**4**

				RT.11-12.9	ACCT.II.3-4.15 ACCT.III.3-4.10 ACCT.IV.A.3-4.2 ACCT.IV.B.3-4.2 ACCT.IV.C.3.1 ACCT.IV.D.3.3 ACCT.IV.D.3*-4.1 ACCT.IV.E.3-4.1 ACCT.IV.E.3-4.2 ACCT.IV.F.3-4.1 ACCT.IV.F.3-4.2 ACCT.V.3-4.2 ACCT.V.3-4.6 ACCT.V.3-4.7 ACCT.V.3-4.9 ACCT.V.3-4.10 ACCT.V.3-4.11	
4. Use spreadsheets and/or software to maintain cash control				**N-Q.1** **A-CED.1** **RI.11-12.3** **RI.11-12.7** **RT.11-12.7** **RT.11-12.8** **RT.11-12.9**	ACCT.IV.F.3-4.2 ACCT.IV.E.3-4.2 ACCT.III.3-4.1 ACCT.IV.A.3-4.2 ACCT.IV.E.3-4.2 ACCT.IV.F.3-4.2 ACCT.V.3-4.2 ACCT.IV.G.3-4.3 ACCT.IV.B.3-4.2	**3**
5. Use spreadsheets and/or software to prepare payroll				**N-Q.1** **A-CED.1** **RI.11-12.3** **RI.11-12.7** **RT.11-12.7** **RT.11-12.8**	ACCT.IV.A.3-4.2 ACCT.IV.F.3-4.2 ACCT.VII.C.3-4.1 ACCT.VII.C.3-4.2 ACCT.VII.C.3-4.3 ACCT.V.3-4.7	**3**

				RT.11-12.9		
6. Complete a computerized accounting simulation				**N-Q.1** **A-CED.1** **RI.11-12.3** **RI.11-12.7** **RT.11-12.7** **RT.11-12.8** **RT.11-12.9**	ACCT.II.3-4.1 ACCT.II.3-4.2 ACCT.II.3-4.7 ACCT.II.3-4.8 ACCT.II.3-4.9 ACCT.II.3-4.10 ACCT.II.3-4.11 ACCT.II.3-4.15 ACCT.III.3-4.10 ACCT.IV.A.3-4.2 ACCT.IV.B.3-4.2 ACCT.IV.C.3.1 ACCT.IV.D.3.3 ACCT.IV.D.3*-4.1 ACCT.IV.E.3-4.1 ACCT.IV.E.3-4.2 ACCT.IV.F.3-4.1 ACCT.IV.F.3-4.2 ACCT.V.3-4.2 ACCT.V.3-4.6 ACCT.V.3-4.7 ACCT.V.3-4.9 ACCT.V.3-4.10 ACCT.V.3-4.11	**4**

ASSESSMENT DESCRIPTIONS*: **(Write a brief overview here. Identify Formative/Summative. Actual assessments will be accessed by a link to PDF file or Word doc.)**

South-Western Accounting textbook materials available at www.accountingxtra.swlearning.com
South-Western Accounting textbook materials available for Automated Accounting Software
Utilize South-Western textbook objective tests (summative)
Utilize South-Western textbook performance tests (summative)

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***Attach Unit Summative Assessment, including Scoring Guides/Scoring Keys/Alignment Codes and DOK Levels for all items. Label each assessment according to the unit descriptions above (i.e., Grade Level/Course Title/Course Code, Unit #.)**	
Obj. #	**INSTRUCTIONAL STRATEGIES (research-based): (Teacher Methods)**
2-6	1. Guide and monitor independent practice of students using software.
2-6	2. Guide and monitor independent practice of students using software.
5	3. Guide and monitor independent practice of students using software.
1-6	4. Guide and monitor independent practice of students using software.
1-6	5. Guide and monitor independent practice of students using software.
Obj. #	**INSTRUCTIONAL ACTIVITIES: (What Students Do)**
2-6	1. The student will be able to open software, locate file of interest, and save file.
2-6	2. The student will be able to journalize transactions into their respective journal and post entries into their respective ledgers.
5	3. The student will be able to calculate and enter payroll information into the Payroll Register.
1-6	4. The student will be able to batch and generate financial statements.
1-6	5. The student will be able to complete a business' entire accounting period cycle utilizing software.

UNIT RESOURCES: (include internet addresses for linking)

Peachtree Software
Quicken Software
Excel Software
Automated Accounting Software offered by Textbook
QuickBooks

Resources @ MCCE:

BE 13.0301 N213.1 - National Standards For Business Education - National Business Education Association, RESTON, VA, NATIONAL BUSINESS EDUCATION ASSOCIATION, 2007. The revised and updated National Standards for Business Education state what all K-14 students should know and be able to do in business. These national standards contain guidelines for a quality education in 11 content areas of business education; accounting, business law, career development, communication, computation, economics and personal finance, entrepreneurship, information technology, international business, management, and marketing. Each content area incorporates achievement standards and accompanying performance expectations. Each achievement standard states the understanding and competency students should attain. Each performance expectation delineates what students need to do to exhibit the knowledge and the skills required to meet the achievement standard.

BE 13.1303 D243 - Accountivities: Real-World Reinforcement Activities for First-Year Accounting Students - Nancy deLisle, WARWICK, RI, B.E. PUBLISHING, 2009. This book is a collection of activities designed to reinforce the accounting skills learned in a first year accounting course. Each activity in the book is designed to cover a specific set of skills. Activities range in size and scope from choosing the appropriate form of business ownership to completing the accounting cycle for a merchandising business.

BE 13.1303 T171 - Games Accounting Teachers Play - Joy Tavano, Editor, WARWICKM RI, BUSINESS EDUCATION PUBLISHING, 2006. This book includes a collection of games, activities, and strategies--from debits and credits and T-accounts to journalizing entries and the accounting equation. Organized into six accounting instructional categories: Bulletin boards and visual reinforcements; Classroom discussion generators; Accounting games; Hands-on activities; Creative projects and assessments; Accounting teaching tips and resources.

BE DVD ROM 13.1 - Profit & Loss Statement - Sunburst Visual Media, PLAINVIEW, NY, SUNBURST VISUAL MEDIA, 2001. Math is the basis for this BUSINESS BASICS (TM) program presenting important accounting analysis. Students are presented with information about revenues, cost of goods sold, gross profit, expenses, net profit and more. Grades 9 to 12. 30 minutes.

BE DVD ROM 14 - Accounting Equation - Teacher's Video Company, SCOTTSDALE, AZ, TEACHER'S VIDEO COMPANY, 2001. A thorough understanding of the accounting equation provides a solid foundation for your students' business studies. Clear explanations and interesting examples teach students about balance sheets, general ledgers, assets, liabilities, equities, and more. Grades 9-12. Approximately 22 minutes.

BE DVD ROM 34 - On the Money: The ABCs of Accounting Introductions and Definitions - Cambridge Educational, LAWRENCEVILLE, NJ, CAMBRIDGE EDUCATIONAL, 2002. When it comes to finances, "approximately" is just not good enough. Accounting professionals are expected to understand all the ins and outs of money matters, applying the rules of accountancy with good sense and care. With that in mind, this program starts with the basics, introducing the purpose of accounting, identifying the AICPA and FASB, explaining the concept of GAAP, and spelling out the differences between CPAs and CMAs. After contrasting three types of business organizations, the program moves on to the

actual process of recording and tracking transactions. 15 minutes.