

DESE Model Curriculum: Accounting I (CIP Code: 52.0803)
 GRADE LEVEL/UNIT TITLE: 9-12/Completing Payroll Procedures

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.		
UNIT DESCRIPTION	SUGGESTED UNIT TIMELINE	
Students will learn the how to compute employee time cards and payroll taxes, as well as complete a payroll register, an employee earnings record and payroll checks.	3 weeks	
	CLASS PERIOD (min.)	
	50 MIN.	
ESSENTIAL QUESTIONS		
1. What are some of the reasons your net pay is less than your gross pay? 2. How is your gross pay calculated? 3. Compare and contrast between employee and employer payroll deductions.		
ESSENTIAL MEASURABLE LEARNING OBJECTIVES	NBEA STANDARD	DOK
1. Define terminology related to payroll	ACCT.IV.A.3-4.2 ACCT.IV.F.3-4.1	1
2. Calculate time cards	ACCT.VII.C.3-4.1	2
3. Calculate gross earnings (e.g. hourly rate, piece rate, and salary/commission)	ACCT.VII.C.3-4.1	2
4. Calculate net earnings	ACCT.VII.C.3-4.1	3
5. Prepare a payroll register	ACCT.VII.C.3-4.3	4
6. Prepare payroll checks	ACCT.VII.C.3-4.3	2
7. Maintain an employee earnings record	ACCT.VII.C.3-4.3	4
8. Calculate employer's payroll taxes (e.g., social security, federal and state unemployment, and Medicare)	ACCT.VII.C.3-4.2	2
9. Journalize entries related to payroll	ACCT.VII.C.3-4.3 ACCT.V.3-4.7	4
10. Post entries related to payroll	ACCT.VII.C.3-4.3 ACCT.V.3-4.7	3
11. Prepare federal, state, and local payroll reports	ACCT.VII.C.3-4.3	4
ASSESSMENT DESCRIPTIONS		
1. South-Western Accounting textbook materials available at www.accountingextra.swlearning.com 2. Utilize South-Western textbook objective tests (summative) 3. Utilize South-Western textbook performance tests (summative) 4. Utilize www.aplia.com exams (summative) 5. Utilize www.aplia.com application problems or comprehensive workbook problems (formative)		

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6. Utilize study guides from textbook or www.aplia.com (formative)	
Obj. #	INSTRUCTIONAL STRATEGIES
1, 2	1. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to connect new material to prior learning, check for understanding, and then monitor guided practice to calculate time cards.
1-5	2. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to connect new material to prior learning, check for understanding, and then monitor guided practice to prepare a payroll register.
1, 6	3. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to connect new material to prior learning, check for understanding, and then monitor guided practice to prepare a payroll check.
1, 7	4. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to connect new material to prior learning, check for understanding, and then monitor guided practice to maintain an employee earnings record.
1, 8	5. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to connect new material to prior learning, check for understanding, and then monitor guided practice to calculate employer's payroll taxes.
1, 9, 10	6. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to connect new material to prior learning, check for understanding, and then monitor guided practice to journalize and post entries related to payroll.
1, 11	7. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to connect new material to prior learning, check for understanding, and then monitor guided practice to prepare federal, state, and local payroll reports.
Obj. #	INSTRUCTIONAL ACTIVITIES
1, 2	1. The student will be able to calculate time cards.
1-5	2. The student will be able to prepare a payroll register.
1, 6	3. The student will be able to prepare a payroll check.
1, 7	4. The student will be able to maintain an employee earnings record.
1, 8	5. The student will be able to calculate employer's payroll taxes.
1, 9, 10	6. The student will journalize and post entries related to payroll.
1, 11	7. The student will prepare federal, state, and local payroll reports.

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UNIT RESOURCES

1. South-Western Accounting textbook materials available at www.accountingextra.swlearning.com
2. www.dwmbeancounter.com
3. www.Quia.com
4. www.superteachertools.com
5. www.cteonlin.org/portal/default/Curriculum (time card activities, various accounting activities related to payroll)
6. www.uen.org (preparing payroll records)
7. www.accountingcoach.com