

Accounting I (CIP Code: 52.0803)
 GRADE LEVEL/UNIT TITLE: 9-12/Maintain Computerized Accounting Systems

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	
The student will learn the terminology related to maintain a computerized accounting system.	2 Weeks	
	CLASS PERIOD (min.)	
	50 MIN.	
ESSENTIAL QUESTIONS		
1. What is a reason for using an automated accounting system? 2. What is a negative of using an automated accounting system? 3. What financial statements are completed by the software and where does each financial statement's information come from?		
ESSENTIAL MEASURABLE LEARNING OBJECTIVES	NBEA STANDARD	DOK
1. Define terminology related to computerized accounting systems	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	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	ACCT.II.3-4.1 ACCT.IV.D.3.3 ACCT.II.3-4.2 ACCT.IV.D.3*-4.1 ACCT.II.3-4.7 ACCT.IV.E.3-4.1 ACCT.II.3-4.8 ACCT.IV.E.3-4.2 ACCT.II.3-4.9 ACCT.IV.F.3-4.1 ACCT.II.3-4.10 ACCT.IV.F.3-4.2 ACCT.II.3-4.11 ACCT.V.3-4.2 ACCT.II.3-4.15 ACCT.V.3-4.6 ACCT.III.3-4.10 ACCT.V.3-4.7 ACCT.IV.A.3-4.2 ACCT.V.3-4.9 ACCT.IV.B.3-4.2 ACCT.V.3-4.10 ACCT.IV.C.3.1 ACCT.V.3-4.11	4
4. Use spreadsheets and/or software to maintain cash control	ACCT.IV.F.3-4.2 ACCT.IV.F.3-4.2 ACCT.IV.E.3-4.2 ACCT.V.3-4.2 ACCT.III.3-4.1 ACCT.IV.G.3-4.3	3

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		ACCT.IV.A.3-4.2 ACCT.IV.E.3-4.2	ACCT.IV.B.3-4.2	
5.	Use spreadsheets and/or software to prepare payroll	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
6.	Complete a computerized accounting simulation	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
OBJ. #	INSTRUCTIONAL STRATEGIES			
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			
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.			