

**DESE Model Curriculum: Accounting II (CIP Code: 52.0803)**

GRADE LEVEL/UNIT TITLE: 10-12/Automated Accounting

<b>COURSE INTRODUCTION</b>					
This course is designed to help students acquire a more thorough, in-depth knowledge of accounting procedures and techniques utilized in solving business problems and making financial decisions. Students will develop skills in analyzing and interpreting information common to partnerships and corporations, preparing formal statements and supporting schedules, and using inventory and budgetary control systems. Computer applications should be integrated in each appropriate instructional unit.					
<b>UNIT DESCRIPTION</b>			<b>SUGGESTED UNIT TIMELINE</b>		
The student will learn the terminology related to maintain a computerized accounting system.			5 weeks		
			<b>CLASS PERIOD (min.)</b>		
			50		
<b>ESSENTIAL QUESTIONS</b>					
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?					
<b>ESSENTIAL MEASURABLE LEARNING OBJECTIVES</b>		<b>NBEA STANDARD</b>			<b>DOK</b>
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. Use spreadsheets and/or software to complete the accounting cycle		ACCT.II.3-4.1	ACCT.III.3-4.10	ACCT.IV.F.3-4.1	4
		ACCT.II.3-4.2	ACCT.IV.A.3-4.2	ACCT.IV.F.3-4.2	
		ACCT.II.3-4.7	ACCT.IV.B.3-4.2	ACCT.V.3-4.2	
		ACCT.II.3-4.8	ACCT.IV.C.3.1	ACCT.V.3-4.6	
		ACCT.II.3-4.9	ACCT.IV.D.3.3	ACCT.V.3-4.7	
		ACCT.II.3-4.10	ACCT.IV.D.3*-4.1	ACCT.V.3-4.9	
		ACCT.II.3-4.11	ACCT.IV.E.3-4.1	ACCT.V.3-4.10	
		ACCT.II.3-4.15	ACCT.IV.E.3-4.2	ACCT.V.3-4.11	
3. Complete a computerized accounting simulation		ACCT.II.3-4.1	ACCT.III.3-4.10	ACCT.IV.F.3-4.1	4
		ACCT.II.3-4.2	ACCT.IV.A.3-4.2	ACCT.IV.F.3-4.2	
		ACCT.II.3-4.7	ACCT.IV.B.3-4.2	ACCT.V.3-4.2	
		ACCT.II.3-4.8	ACCT.IV.C.3.1	ACCT.V.3-4.6	
		ACCT.II.3-4.9	ACCT.IV.D.3.3	ACCT.V.3-4.7	
		ACCT.II.3-4.10	ACCT.IV.D.3*-4.1	ACCT.V.3-4.9	
		ACCT.II.3-4.11	ACCT.IV.E.3-4.1	ACCT.V.3-4.10	
		ACCT.II.3-4.15	ACCT.IV.E.3-4.2	ACCT.V.3-4.11	

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<b>OBJ. #</b>	<b>INSTRUCTIONAL STRATEGIES</b>
2, 3	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 open software, locate file of interest, and save file.
2, 3	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 journalize transactions into their respective journal and post entries into their respective ledgers.
2, 3	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 calculate and enter payroll information into the Payroll Register.
2, 3	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 batch and generate financial statements.
1-3	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 complete a business' entire accounting period cycle utilizing software.
<b>OBJ. #</b>	<b>INSTRUCTIONAL ACTIVITIES</b>
2, 3	1. The student will be able to open software, locate file of interest, and save file.
2, 3	2. The student will be able to journalize transactions into their respective journal and post entries into their respective ledgers.
2, 3	3. The student will be able to calculate and enter payroll information into the Payroll Register.
2, 3	4. The student will be able to batch and generate financial statements.
2, 3	5. The student will be able to complete a business' entire accounting period cycle utilizing software.