

# Warren County School District

## PLANNED INSTRUCTION

### COURSE DESCRIPTION

**Course Title:** Computerized Accounting III

**Course Number:** 00513

**Course Description and Prerequisites:**

Accounting I and Accounting II are prerequisites.

The Computerized Accounting III course is designed to provide technical administrative support to professional accountants and other financial management personnel. Students learn to use generally accepted accounting principles in manual and computerized formats to complete the steps of the accounting cycle for various forms of business ownership; verify and enter details of transactions from source documents into journals; post transactions to accounts; summarize details of separate ledgers by transferring data to general ledgers; balance records and compile various financial statements and reports; prepare withholding, social security and other tax reports; compute, type, and mail monthly statements to customers; complete records through the prior balance; mail monthly statements to customers; complete records through the prior balance; and operate calculators, computers, and spreadsheet and accounting application software.

Computerized Accounting III is designed to give a realistic experience in keeping accounting records that span from our workplace community to preparation for further education through college-based accounting.

**Suggested Grade Level:** 12

**Length of Course:**        One Semester   X   Two Semesters        Other

**Units of Credit:**       1      

**PDE Certification and Staffing Policies and Guidelines (CSPG) Required Teacher Certification(s)**  
Business

**Certification verified by WCSD Human Resources Department:**

  X   Yes        No

**Board Approved Textbooks, Software, Materials:****Title:** Accounting with Peachtree Complete 2005 and Software**Publisher:** South-Western**ISBN #:** 0-538-44207-7**Copyright Date:** 2006**Date of WBSD Board Approval:****BOARD APPROVAL:****Date Written:** September 10, 2007**Date Approved:****Implementation Year:** 2007-08**Suggested Supplemental Materials:** Creating the Band (Practice Set)

Publisher: South-Western

ISBN# 0-538-44150-X

Copyright Date 2006

**Course Standards****Career Education and Work Standards:**

13.1.11. Career Awareness and Preparation C, D, E, F

13.2.11. Career Acquisition (Getting a Job) B, C, D

13.3.11. Career Retention and Advancement A, B, C, D, E, F, G

13.4.11. Entrepreneurship A, B, D

**Pennsylvania Academic Standards for Reading and Math and National Business Education Standards**

NATIONAL BUSINESS EDUCATION STANDARD	READING, WRITING, SPEAKING, LISTENING	MATHEMATICS
I. <b><u>Accounting Cycle:</u></b> Complete the various steps of the accounting cycle and explain the purpose of each step.	1.1.11D; 1.1.11E; 1.1.11F; 1.2.11A;	2.2.11 A; 2.2.11 E; 2.2.11 F; 2.4.11 B; 2.5.11A; 2.6.11 B; 2.8.11 H; 2.8.11 T
II. <b><u>Accounting Process:</u></b> Determine the value of assets, liabilities and owner's equity according to generally accepted accounting principles, explaining when and why they are used.		
A. Assets	1.1.11 C; 1.1.11 D; 1.1.11 E; 1.1.11 F; 1.2.11 A	2.2.11 A; 2.2.11 F; 2.5.11 A; 2.6.11 B; 2.8.11 H
B. Liabilities	1.1.11 C; 1.1.11 D; 1.1.11 E; 1.1.11 F; 1.2.11 A	2.2.11 F; 2.6.11 B; 2.8.11 H

C. Owner's Equity	1.1.11 C; 1.1.11 D; 1.1.11 E; 1.1.11 F; 1.2.11 A	2.2.11 F; 2.6.11 B; 2.8.11 H
<b>NATIONAL BUSINESS EDUCATION STANDARD</b>	<b>READING, WRITING, SPEAKING, LISTENING</b>	<b>MATHEMATICS</b>
III. <b><u>Financial Statements:</u></b> Prepare, interpret and analyze financial statements using manual and computerized systems for service, merchandizing and manufacturing businesses.		
A. Financial Statement Preparation and Analysis	1.1.11 C; 1.1.11 D; 1.1.11 E; 1.1.11 F; 1.2.11 A	2.2.11 A; 2.2.11 F; 2.4.11 E; 2.5.11 A; 2.5.11 B; 2.5.11 C; 2.5.11 D; 2.6.11 B; 2.6.11 D; 2.8.11 H; 2.8.11 R; 2.8.11 T; 2.11.11C
B. Income Statement for the Three Types of Business Operations	1.1.11 C; 1.1.11 D; 1.1.11 E; 1.1.11 F; 1.2.11 A	2.2.11 A; 2.2.11 F; 2.4.11 E; 2.5.11 A; 2.5.11 B; 2.5.11 C; 2.5.11 D; 2.6.11 B; 2.6.11 D; 2.8.11 H; 2.8.11 R; 2.8.11 T; 2.11.11C
IV. <b><u>Special Applications:</u></b> Apply appropriate principles to various forms of ownership, payroll, income taxation and managerial systems.		
A. Forms of Ownership	1.1.11 D; 1.1.11 F	2.2.11 A; 2.5.11 A; 2.5.11 C
B. Payroll	1.1.11 D; 1.1.11 F	2.2.11 A; 2.5.11 A; 2.5.11 C
C. Income Taxation	1.1.11 D; 1.1.11 F	2.2.11 A; 2.5.11 A; 2.5.11 C
D. Managerial Accounting Principles and Systems	1.1.11 D; 1.1.11 F	2.2.11 A; 2.5.11 A; 2.5.11 C
V. <b><u>Interpretation and Use of Data:</u></b> Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present value concepts to make decisions.		
A. Planning and Control	1.1.11 D; 1.1.11 F	2.2.11 A; 2.5.11 B; 2.5.11 C; 2.5.11 D; 2.6.11 B; 2.8.11 A; 2.8.11 H
B. Decision Making	1.1.11 D; 1.1.11 F	2.2.11 A; 2.5.11 B;

		2.5.11 C; 2.5.11 D; 2.6.11 B; 2.8.11 A; 2.8.11 H
--	--	--

**WCSD Academic Standards:** None

Industry Standards – National Business Education Standards

Other Standards: Refer to chart on course standards.

### **WCSD EXPECTATIONS**

WCSD K-12 Expectations for instruction in writing, reading, mathematics and, technology have been developed and revised annually. The teacher will integrate all WCSD Expectations into this planned instruction.

## SPECIAL EDUCATION AND GIFTED REQUIREMENTS

The teacher shall make appropriate modifications to instruction and assessment based on a student's Individual Education Plan (I.E.P.) or Gifted Individual Education Plan (G.I.E.P.).

### SPECIFIC EDUCATIONAL OBJECTIVES/CORRESPONDING STANDARDS AND ELIGIBLE CONTENT WHERE APPLICABLE

#### 13.1.11 C, D, E, F

	Performance Indicator	1	2	Assessment
C.	Analyze how the changing roles of individuals in the workplace relate to new opportunities within career choices.			<ul style="list-style-type: none"><li>• Quizzes</li><li>• Teacher Observation</li><li>• Tests</li></ul>
D.	Evaluate school-based opportunities for career awareness/preparation, such as, but not limited to Career Days.			
E.	Justify the selection of a career.			
F.	Analyze the relationship between career choices and career preparation opportunities, such as, but not limited to Associate Degree.			

#### 13.2.11 B, C, D

	Performance Indicator	1	2	Assessment
B.	Apply research skills in searching for a job.			<ul style="list-style-type: none"><li>• Quizzes</li><li>• Teacher Observation</li><li>• Tests</li></ul>
C.	Develop and assemble, for career portfolio placement, career acquisition documents, such as, but not limited to job application.			
D.	Analyze, revise, and apply an individualized career portfolio to chosen career path.			

### 13.3.11 A, B, C, D, E, F, G

	Performance Indicator	1	2	Assessment
A.	Evaluate personal attitudes and work habits that support career retention and advancement.			<ul style="list-style-type: none"> <li>• Quizzes</li> <li>• Teacher Observation</li> <li>• Tests</li> </ul>
B.	Evaluate team member roles to describe and illustrate active listening techniques.			
C.	Evaluate conflict resolution skills as they relate to the workplace.			
D.	Develop a personal budget based on career choice, such as, but not limited to Charitable contributions.			
E.	Evaluate time management strategies and their application to both personal and work situations.			
F.	Evaluate strategies for career retention and advancement in response to the changing global workplace.			
G.	Evaluate the impact of lifelong learning on career retention and advancement.			

### 13.4.11 A, B, D

	Performance Indicator	1	2	Assessment
A.	Analyze entrepreneurship as it relates to personal career goals and corporate opportunities.			<ul style="list-style-type: none"> <li>• Quizzes</li> <li>• Teacher Observation</li> <li>• Tests</li> </ul>
B.	Analyze entrepreneurship as it relates to personal character traits.			
D.	Analyze intervention plans and evaluate their effectiveness in specific situations.			

## ASSESSMENTS

**PSSA Assessment Anchors Addressed:** The teacher must be knowledgeable of the PDE Assessment Anchors and/or Eligible Content and incorporate them into this planned instruction. Current assessment anchors can be found at [pde@state.pa.us](mailto:pde@state.pa.us).

### Formative Assessments:

The teacher will develop and use standards-based assessments throughout the course.

**Portfolio Assessment:**               Yes      X   No

**District-wide Final Examination Required:**          X   Yes           No

**Course Challenge Assessment:**

Written Tests

Performance Assessments

**REQUIRED COURSE SEQUENCE AND TIMELINE**

<u>Content Sequence</u>	<u>Dates</u>
Journalizing Transactions and Posting to a General Ledger	2 days
Accounting Cycle for a Proprietorship: Journalizing and Posting Transactions	8 days
Accounting Cycle for a Proprietorship: End-of- Fiscal-Period Work	5 days
Accounting Cycle for a Corporation: Journalizing and Posting Transactions	8 days
Accounting Cycle for a Corporation: End-of-Fiscal-Period Work	5 days
Recording Entries Related to Uncollectible Accounts Receivable	10 days
Journalizing Buying Plant Assets and Paying Property Tax	10 days
Journalizing Annual Depreciation Expense	15 days
Determining the Cost of Inventory	15 days
Journalizing Notes Payable Transactions	5 days
Journalizing and Posting Entries for Accrued Interest Revenue and Expense	10 days
Recording International and Internet Sales	5 days
Journalizing Entries to Write Off Uncollectible Accounts and Collect Written-off Accounts—Allowance Method	8 days
Journalizing Adjusting and Reversing Entries for Prepaid Expenses Initially Recorded as Expenses and for Accrued Expenses.	8 days
Journalizing Transactions for Starting a Corporation, Declaring and Paying Dividends, and Preparing a Balance Sheet	8 days
Journalizing Cost Accounting Transactions for a Manufacturing Company	8 days
Forming and Expanding Partnership	8 days
Completing End-of-Fiscal Period Work for a Partnership	8 days
Practice Set	6 weeks

**Objectives:**

1. Define accounting terms related to proprietorship, corporate, and partnership accounting.
2. Identify accounting concepts and practices related to proprietorship, corporate, and partnership accounting.
3. Journalize transactions related to starting a proprietorship, corporate, and partnership.

**WRITING TEAM:** F. Darlene Albaugh and Mary Ann Jones

**WCSD STUDENT DATA SYSTEM INFORMATION**

1. Is there a required final examination?        X   Yes             No
2. Does this course issue a mark/grade for the report card?  
  X   Yes             No
3. Does this course issue a Pass/Fail mark?             Yes        X   No
4. Is the course mark/grade part of the GPA calculation?  
  X   Yes             No
5. Is the course eligible for Honor Roll calculation?        X   Yes             No
6. What is the academic weight of the course?  
       No weight/Non credit        X   Standard weight  
       Enhanced weight (Describe)