

DESE Model Curriculum

GRADE LEVEL/UNIT TITLE: 9-12/Completing Payroll Procedures

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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<p>UNIT DESCRIPTION:</p> <p>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.</p>		<p>SUGGESTED UNIT TIMELINE: 3 weeks</p> <p>CLASS PERIOD (min.): 50 MIN.</p>				
<p>ESSENTIAL QUESTIONS:</p> <p>A. What are some of the reasons your net pay is less than your gross pay?</p> <p>B. How is your gross pay calculated?</p> <p>C. Compare and contrast between employee and employer payroll deductions.</p>						
ESSENTIAL MEASURABLE LEARNING OBJECTIVES	CCSS LEARNING GOALS (Anchor Standards/Clusters)	CROSSWALK TO STANDARDS				
		GLEs/CLs	PS	CCSS	NBEA	DOK
1. Define terminology related to payroll				RI.11-12.4 RST.11-12.4 L11-12.2b L.11-12.6	ACCT.IV.A.3-4.2 ACCT.IV.F.3-4.1	1
2. Calculate time cards				A-SSE.9-12.1a N-Q.1 A-CED.1 A-CED.4 RI.11-12.7	ACCT.VII.C.3-4.1	2
3. Calculate gross earnings (e.g. hourly rate, piece rate, and salary/commission)				A-SSE.9-12.1a N-Q.1 A-CED.1 A-CED.4	ACCT.VII.C.3-4.1	2

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				RI.11-12.7		
4. Calculate net earnings				A-SSE.9-12.1a N-Q.1 A-CED.1 A-CED.4 RI.11-12.7	ACCT.VII.C.3-4.1	3
5. Prepare a payroll register				RI.11-12.7 N-Q.1 A-CED.1 A-CED.4 WHST.11-12.1c	ACCT.VII.C.3-4.3	4
6. Prepare payroll checks				RI.11-12.7 N-Q.1 A-CED.1 A-CED.4	ACCT.VII.C.3-4.3	2
7. Maintain an employee earnings record				RI.11-12.7 N-Q.1 A-CED.1 A-CED.4 WHST.11-12.1c	ACCT.VII.C.3-4.3	4
8. Calculate employer's payroll taxes (e.g., social security, federal and state unemployment, and Medicare)				A-SSE.9-12.1a N-Q.1 A-CED.1 A-CED.4 RI.11-12.7	ACCT.VII.C.3-4.2	2
9. Journalize entries related to payroll				A-SSE.9-12.1a N-Q.1 A-CED.1	ACCT.VII.C.3-4.3 ACCT.V.3-4.7	4

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				A-CED.4 RI.11-12.7		
10. Post entries related to payroll				A-SSE.9-12.1a N-Q.1 A-CED.1 A-CED.4 RI.11-12.7	ACCT.VII.C.3-4.3 ACCT.V.3-4.7	3
11. Prepare federal, state, and local payroll reports				A-SSE.9-12.1a N-Q.1 A-CED.1 A-CED.4 RI.11-12.7 WHST.11-12.1c	ACCT.VII.C.3-4.3	4
<p>ASSESSMENT DESCRIPTIONS*: (Write a brief overview here. Identify Formative/Summative. Actual assessments will be accessed by a link to PDF file or Word doc.)</p> <p>South-Western Accounting textbook materials available at www.accountingextra.swlearning.com Utilize South-Western textbook objective tests (summative) Utilize South-Western textbook performance tests (summative) Utilize www.aplia.com exams (summative) Utilize www.aplia.com application problems or comprehensive workbook problems (formative) Utilize study guides from textbook or www.aplia.com (formative)</p> <p>*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 #.)</p>						
Obj. #	INSTRUCTIONAL STRATEGIES (research-based): (Teacher Methods)					
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.					

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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: (What Students Do)
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.

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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.
UNIT RESOURCES: (include internet addresses for linking) South-Western Accounting textbook materials available at www.accountingextra.swlearning.com www.dwmbeancounter.com www.Quia.com www.superteachertools.com www.cteonlin.org/portal/default/Curriculum (time card activities, various accounting activities related to payroll) www.uen.org (preparing payroll records) www.accountingcoach.com	