

## DESE Model Curriculum

GRADE LEVEL/UNIT TITLE: 10-12/Accounting for a Departmentalized Business

CIP Code: 52.0803

Course Code: 034312

### **COURSE INTRODUCTION:**

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.

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<b>UNIT DESCRIPTION:</b>		<b>SUGGESTED UNIT TIMELINE: 9 weeks</b>				
Students will Complete the Accounting Cycle Process for a Departmentalized Business.		<b>CLASS PERIOD (min.): 50 MIN.</b>				
<b>ESSENTIAL QUESTIONS:</b>						
<ol style="list-style-type: none"> <li>1. Why use departmentalized accounting procedures?</li> <li>2. What is the purpose of adjusting entries?</li> <li>3. Why are accounts closed at the end of the fiscal period?</li> </ol>						
<b>ESSENTIAL MEASURABLE LEARNING OBJECTIVES</b>						
ESSENTIAL MEASURABLE LEARNING OBJECTIVES	CCSS LEARNING GOALS (Anchor Standards/Clusters)	CROSSWALK TO STANDARDS				
		GLEs/CLs	PS	CCSS	NBEA	DOK
1. Explain the purpose of departmentalized accounting.				RI.11-12.3	ACCT.V.3-4.1	2
2. Define terminology related to departmentalized accounting concepts and principles				RST.11-12.4 RI.11-12.4 L.11-12.6 RH.11-12.4 SL.11-12.1	ACCT.IV.A.3-4.1	1
3. Apply debit and credit rules to departmentalized business transactions				RST11-12.3	ACCT.V.3-4.7	4
5. Journalize transactions for a departmentalized business in special journals.				RST.11-12.3 RST.11-12.7	ACCT.V.3-4.7	4
6. Post transactions from journals to a general and subsidiary ledger.				RST.11-12.3	ACCT.V.3-4.7	3
7. Prepare and maintain payroll records for a departmentalized business.				RST.11-12.3	ACCT.V.3-4.7	3
8. Understand the importance of maintaining confidentiality of employees' personal information				RST.11.12.9	ACCT.I.3-4.3	2

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9. Prepare financial statements for a departmentalized business.				<b>RST.11-12.9 N-Q.3</b>	ACCT.II.3-4.1 ACCT.II.3-4.6 ACCT.II.3-4.7 ACCT.II.3-4.8 ACCT.II.3-4.10 ACCT.II.3-4.11	4
10. Journalize and post adjusting and closing entries for a departmentalized business				<b>RST.11-12.9</b>	ACCT.V.3-4.8 ACCT.V.3-4.9	4
<p><b>ASSESSMENT DESCRIPTIONS*:</b> (Write a brief overview here. Identify Formative/Summative. Actual assessments will be accessed by a link to PDF file or Word doc. )</p> <p>Utilize South-Western textbook objective tests (summative) Utilize South-Western textbook performance tests (summative)</p> <p><b>*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 #.)</b></p>						
<b>Obj. #</b>	<b>INSTRUCTIONAL STRATEGIES (research-based): (Teacher Methods)</b>					
1, 2, 3	1. Teacher will present new terminology related to accounting concepts and practices for a departmentalized business.					
4, 5, 6	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 and post transactions related to a departmentalized business.					
7, 8	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 journalize and post transactions related to payroll of a departmentalized business.					
9	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 prepare a departmental worksheet.					
9	5. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to					

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	connect new material to prior learning, check for understanding, and then monitor guided practice to prepare departmental statements.
9	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 prepare interim departmental statements.
10	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 journalize adjusting and closing entries for a departmentalized business.
<b>Obj. #</b>	<b>INSTRUCTIONAL ACTIVITIES: (What Students Do)</b>
1, 2, 3	1. The student will define accounting terms as well as identify accounting concepts and practices for a departmentalized business.
4, 5, 6	2. The student will journalize and post transactions related to a departmentalized business.
7, 8	3. The student will journalize and post transactions related to payroll of a departmentalized business.
9	4. The student will prepare a departmental worksheet.
9	5. The student will prepare departmental statements.
9	6. The student will prepare interim departmental statements.
10	7. The student will journalize adjusting and closing entries for a departmentalized business.
<p><b>UNIT RESOURCES: (include internet addresses for linking)</b></p> <p>South-Western Accounting            South-Western Accounting Teacher Resources  <a href="http://accountingextra.swlearning.com/advanced/default.html">http://accountingextra.swlearning.com/advanced/default.html</a> (text companion site)            included find PowerPoint slides, crossword puzzles, tutorial quizzes, and additional study tools</p> <p><a href="http://www.dwmbeancounter.com">www.dwmbeancounter.com</a>  <a href="http://www.Quia.com">www.Quia.com</a></p>	

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[www.aplia.com](http://www.aplia.com)

<http://www.moneyinstructor.com/accounting.asp>

**Resources @ MCCE: BE 10.0101 G 72 - Accounting Real-World Applications & Connections** - Donald J Guerrieri; F Barry Haber; William B Hoyt; Robert E Turner

NEW YORK, NY, GLENCOE MCGRAW-HILL, 2004. This book contains 6 units. Each unit is divided into chapters; each chapter is divided into sections. There are a total of 29 chapters. This structure, together with numerous special features, will help you learn and apply various accounting concepts and procedures to the real business world.