

Payroll

Accounting I – Daleville Jr. Sr. High School



Learning Assessment Model Project (LAMP)

Ball State University

10-Day Unit

By: Mr. Jonathon P. Maple

Payroll
Learning Assessment Model Unit (LAMP)
Ball State University
Accounting I – Daleville Jr. Sr. High School (Sophomores)
Mr. Jonathon P. Maple
Ten Day (50 Minute Class Period) Unit
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Purpose of the Unit

This ten-day unit plan will encompass two chapters (Chapter 12 and 13) in the Accounting 1 textbook. The unit will start with preparing payroll records. Covering ACCI.4.1 “Students apply GAAP to various forms of ownership and payroll,” this unit will meet the Indiana academic standards. By the end of this unit, students will be able to calculate a time card, and figure total earnings, calculate and understand taxes, prepare and complete an employee earning record, and prepare a payroll check. Students will also be able to journalize, and record payroll payments and taxes. After assessing the pretest results, students will be taught the material and assessed both formally and informally through discussion, oral questions, activities, field trip, and quizzes. The final assessment will be a post-test, in which students will plan to take on Day 10 of the unit.

Standards:

Content Objective: Students will calculate and maintain employer payroll records

IN State Standard: ACCI.4.1: Students apply Generally Accepted Accounting Principles (GAAP) to various forms of ownership and payroll.

State Indicators:

ACCI.4.1.3 Calculate and maintain employee payroll records.

ACCI.4.1.4 Calculate and maintain employer payroll records

Interdisciplinary and Curricular Connections: Math

How this objective will be assessed: Worksheet, Book assignment, and post-test.

Content Objective: Students will interpret financial information.

IN State Standard: ACCI.6.2:

State Indicators:

ACCI.6.2.3 Interpret financial statements.

ACCI.6.2.6 Use appropriate industry terminology

Interdisciplinary and Curricular Connections: Math and English

Writing: English Language Conventions

10.6: Students write using Standard English conventions

How this objective will be assessed: Through working through problems in book, class problems and discussions, and post-test

National Business Education Association Standard:

VII. Compliance

Achievement Standard: Develop a working knowledge of individual income tax procedures and requirements to comply with tax laws and regulations.

Vocabulary

1. salary – the money paid for employee services
2. pay period – the period covered by a salary payment
3. payroll—the total amount earned by all employees for a pay period
4. total earnings – the total pay due for a pay period before deductions
5. payroll taxes – taxes based on the payroll of a business
6. withholding allowance – a deduction from total earnings for each person legally supported by a taxpayer, including an employee
7. social security tax – a federal tax paid for old-age, survivors and disability insurance
8. Medicare tax—a federal tax paid for hospital insurance
9. tax base—the maximum amount of earnings on which a tax is calculated
10. payroll register – a business form used to record payroll information
11. net pay—the total earnings paid to an employee after payroll taxes and other deductions.
12. employee earnings record – a business form used to record details affecting payments made to an employee.
13. federal unemployment tax – a federal tax used for state and federal administrative expenses of the unemployment program
14. state unemployment tax – a state tax used to pay benefits to unemployed workers
15. lookback period – the 12-month period that ends on June 30th of the prior year.

Timeline

Day	Lesson	Details
1	Introductions of unit. Preparing Payroll Time Cards.	Activity: Hand each student a time card, and figure out payroll
2	Determining Payroll Tax Withholding	Spend 10 minutes reviewing Go through Lesson 2. Page 350: Work together 12-2 and On your own 12-2.
3	Preparing Payroll Records & Checks	Combine the two lessons in books to have students prepare payroll records and checks. During this time, Lesson 1 and 2 will be reviewed (using taxes in payroll records)
4	Review Material	Review all Material at hand, with problem which they will work together on
5	Quiz Day, move on to Chapter 13.	Quiz will encompass Chapter 12. Preview Chapter 13.
6	Go over Recording Payroll and Recording Employer Payroll Taxes	Review Quizzes. Reteach anything needed. Activity: How to record payroll
7	Reporting Withholding and Payroll Taxes	Show examples of W-2 Forms, Tax Returns,
8	Paying Withholding and Payroll Taxes	Review payroll taxes and how to report this. Use powerpoint to go over conceptual materials
9	Review with Problem that encompasses Chapter 13	Go over problem at the end of class. Answer any questions
10	Field Trip	Go to a morning field trip. Have students complete journal for homework. Give students "post-test" during normal class time.

Resources:

Display Resources:

Time Card: "Time Cards." N.p., n.d. Web. 19 Mar 2011.
<http://www.raleightime.com/acroprint_weekly.htm>

Dollar Bill: "Presidents on Money." *Marshu*. N.p., 19 Mar 2011.
Web. 19 Mar 2011.
<<http://www.marshu.com/articles/presidents-on-us-united-states-paper-bills-currency.php>>.

Student Resources:

Time Card (image):
<http://www.softwaredungeon.co.uk/apps.php?op=3022426095978512977>

Checks: My personal checkbook

Accounting Textbook:

Gilbertson, Lehman, Ross, First. *Accounting*. 8th edition.
Mason, Ohio: Thompson South-western, 2006. pages 340-397. Print.

Accounting Working Papers:

Gilbertson, Lehman, Ross, First. *Accounting*. 8th edition.
Mason, Ohio: Thompson South-western, 2006. pages 340-397. Print.

Teacher Resources:

Forms:

"1040A." *Internal Revenue Services*. N.p., n.d. Web. 19 Mar 2011. <<http://www.irs.gov/pub/newsroom/1040a.pdf>>

"FW2." *Internal Revenue Services*. N.p., n.d. Web. 19 Mar 2011. <<http://www.irs.gov/pub/irs-pdf/fw2.pdf>>.

"FW4." *Internal Revenue Services*. N.p., n.d. Web. 19 Mar 2011. <<http://www.irs.gov/pub/irs-pdf/fw4.pdf>>.

"W2 Laser Tax Form Examples." *PCSAI.com*. N.p., n.d. Web. 19 Mar 2011.
<http://www.pcsai.com/W2_Laser_Tax_Form_Examples.pdf>.

Accounting Textbook:

Gilbertson, Lehman, Ross, First. *Accounting*. 8th edition.
Mason, Ohio: Thompson South-western, 2006. pages 340-397. Print.

Accounting Working Papers:

Gilbertson, Lehman, Ross, First. *Accounting*. 8th edition.
Mason, Ohio: Thompson South-western, 2006. pages 340-
397. Print.

Field Trip Forms: Obtained by Daleville Jr. Sr. High School front office.

Field Trip Contacts:

White River Landing – Manager: Shannon: (765) 286 – 8133

Mid West Metal Products Company: CFO: Chip Rolfsen:

crofsen@midwestmetal.com

Personal copies of tax forms

Letter to Parents:

March 28, 2011

Dear Parents and Students,

I'm excited to introduce a new unit that we will take part in for the next two weeks. In Accounting, we will be covering two chapters on Payroll, both from the employee perspective as well as the employer perspective. These two chapters will be combined, as one whole unit. A pretest has already been completed, and has been used in planning for the future weeks. The pretest results showed that the majority of the students do not know about payroll - now, is the time to learn!

This unit plan will be used as my LAMP project (Learning Assessment Model Project) for my student teaching requirement. I have graphed the student's pretest results, and will graph the posttest results. The goal is to show that the students have grown in their learning over the two-week process.

In this unit, I will be showing real life examples, of timecards, pay checks, payroll accounts, etc. Students will also be using their textbook through working together with groups, individually, and as a whole class to apply their knowledge through the problems. On Friday, April 8, 2011, we will be taking a field trip to Muncie, and talk with two businesses about payroll. One will be the Mid-west Metal Products Company in Muncie. We will then see how White River Landing works with their payroll, and enjoy lunch there – students will be responsible for covering their lunch expenses. If this is a problem, do not hesitate to contact me. Be on the look out for permission slips in the next few days.

I encourage you to contact me should you have any questions at all. I'm excited to watch the student's growth throughout the next two weeks. If you would like to see the results, I would be happy to share it with you! Thank you for your continued support.

Sincerely,

Mr. Jonathon P. Maple
Student Teacher
Daleville Jr. Sr. High School

Photos of Display Area / Bulletin Board



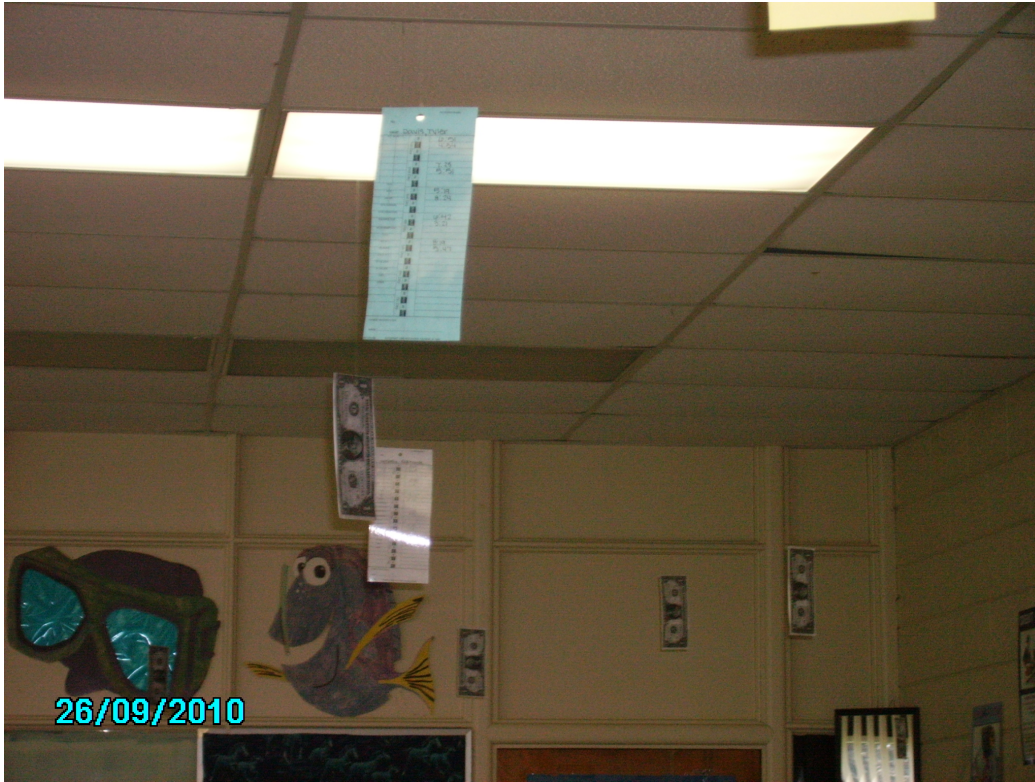
Hanging from the ceiling include: Time Cards with the students names on it, and times in which they "worked." These were laminated. Also, large laminated dollar bills.

*Please ignore the date listed on the photograph.



"This Weeks Payroll!" is posted at the front of the room with checks made out to the students inside the class, for their hard work.

*Please ignore the date listed on the photograph.



A Close up
Photo of the
Time Card

*Please ignore
the date listed
on the
photograph.



A view from
the back of the
room looking
at the dollar
bills hanging

*Please ignore
the date listed
on the
photograph.

Student Project and Rubric:

Field Trip Project:

On Friday, April 8, 2011, we will be taking a field trip to Mid-West Metal Products Company where we will visit their payroll department. We will take a guided tour, and a representative will give us details as to how their payroll works.

We will also be eating at White River Landing in Muncie, and discussing how payroll works in a restaurant.

You will be expected to use the knowledge you learned to answer questions, as well as ask questions regarding their payroll system. You will turn in a note card with 3 different questions that you would be interested in finding the answers to.

After these are approved, I will hand these back to you for the field trip.

Following the trip, you will have time to journal (1 page) on what you learned.

Note that participation will be part of this field trip, and I expect you to be on your best behavior.

See Rubric, on the backside as to how I will grade this.

Turn in rubric with your journal.

	Distinguished	Proficient	Basic	Unsatisfactory	Total
Questions	Questions to be asked show detail and evidence of research within the chapters (5 points)	Questions to be asked show some detail and some evidence of research – could use more. (3 points)	Questions to be asked show little detail and need more research from the chapters (2 points)	Questions to be asked show no detail and no research from the chapters. (1 point)	
Participation	Student participated to the fullest extent by answering questions asked, and asking thoughtful questions. (7 points)	Student participated to an extent by answering necessary questions, and asking a few thoughtful questions (5 points)	Student participated, yet needed to be more attentive and ask more thoughtful questions. (3 points)	Student was a disruption on the field trip, and did not participate at all (1 point)	
Journal	Student wrote a one-page journal reflection on the field trip showing evidence of knowledge gained on the field trip by citing specific examples (10 points)	Student wrote a one-page journal reflection that could have used more information from the field trip (7 points)	Student needed more writing and evidence from the field trip. (3 points)	Journal was incomplete, and not a true reflection on the student's experience. (1 point)	
Mechanics	Grammar, spelling and mechanics are appropriate with little to no mistakes. 0-1 Mistakes (3 Points)	Grammar, spelling, and mechanics are appropriate, yet mistakes are made 2-4 mistakes (2 points)	Grammar, spelling and mechanics are inappropriate with many mistakes 5-8 mistakes (1 point)	Grammar, spelling and mechanics are unacceptable. 9 mistakes and above. (0 Points)	
Total Points (25 points)					



Students enjoyed a lunch at White River Landing, while learning about payroll



Students listen to Chip, CEO of Mid-West Metal Products, Company, as he talks about different forms of payroll.

Technology used:

Smart Board – The Smart Board was used when filling out examples of a time card. This allowed students and myself to be interactive with the Smart Board in filling out a time card.

Overhead Projector – I put transparencies of a variety of different forms, as well as the answers to problems in which students worked in their book, so students could have a visual representation.

Projector – I put examples of different forms that dealt with payroll on the projector, from the computer – this allowed students to have a visual representation of what I was talking about.

Computer – Students typed a journal as part of their project.

Calculators – Students used calculators to help solve the problems.

Differentiation and/or Accommodations:

This current class has, what I would consider, average students. With the exception of three students, the grades are typically B's and C's from this class. No students have IEP's in this class. With that being said, two students, are extremely bright, and can do outstanding work. On the other hand, one of the students in the class is definitely a lower achieving student, who has a careless attitude. I have sat one of the high achieving students next to the lower achieving students, to "help" during study time, and group time. This helps keep the lower achieving student "on her toes" and realize that it is possible, while it challenges the higher achieving student to assist her in the work.

I also, challenged the two higher-ability students to do the "Application or Challenge problems" when assigned to work in the workbook. The book has two different options when it comes to practicing the skills. One of the options is to do the "On your Own and Work Together" problems. The other is to do the "Application and Challenge" problems. I typically assign the majority of the group to do the "On your Own and Work Together" activities. However, I encouraged the higher achieving students to do "Application and Challenge" problems to challenge themselves – to go above and beyond. I did not call this out, but instead talked to them prior to the plans. While I didn't hold it against them if they chose not to, they chose to do the challenge and application problem.

I have also found with the lower achieving student, that one-on-one attention really helps her understand the material. She also always feels overwhelmed when doing a test. During the course of the unit, I sat down and helped the student work through some of the problems, and had her verbally explain how to do the problems, this helped her. Also, during the test, I was able to sit down and go through it one-on-one, just simplifying the directions.

Authentic Real-Life Applications:

Everyone in his or her life will at some point receive a paycheck. Taxes are a real part of everyday life. After this unit, students understand the different components of payroll. They also understand from both the employee side, and the employer side, the different forms that are important to fill out, as well as how to fill out the forms. Students also know how to fill out their own time cards, and write a payroll check, as well as discussion of advantages and disadvantages of salary vs. hourly employees. Students were given different scenarios while filling out these forms, causing them to think “what if?” Students also were challenged in making appropriate changes after changing the circumstances in the book.

After teaching all of the components of payroll, and different forms, students “saw it in action” on the field trip. Students were taught that even though everything is now electronic, the computer can make mistakes – this is why it is important to learn this material. Students were shown different forms of a business, to see that all of this knowledge can be applied. The Chief Financial Officer, to further explain all of the meanings of the different forms, answered questions from the students. Students then, wrote a journal as a follow-up from the field trip, reflecting on what they were taught throughout the unit, specifically the real-world application.

Detailed Lesson Plans:

Jonathon Maple

Accounting

Standard and Indicator: ACCI.4.1: Students will apply GAAP to various forms of ownership and payroll

Accounting (Grade 10)

Monday, March 28

Materials:

Letter to Parents/Students

Copies of Time Cards

Textbook

Student workbook

Objective:

Students will define accounting terms related to payroll accounts

Students will complete a payroll time card

Motivation/Engagement/Set/Focus:

Students will "Clock themselves" in for a week of work on the time cards provided. They will not complete these, but simply write down times.

Goal for Learner:

Will be able to calculate and explain Payroll Time Cards

Content and Procedures:

Procedure	Time
Motivation: Complete a timecard – clocking students in and out. Take attendance during this period.	5 minutes
What is a time card? Discuss what a time card is, who uses them. Go over vocabulary on page 340 in book.	15 minutes
Problems in book on Page 342 and 343	5 minutes
Calculate your own time card. Collect this for points	10 minutes
Work together with Study Buddy – Page 344	5 minutes
Go over answers, reviewing material of Work Together. Assign On your Own 12-1 and Read 12-2 for Homework	5 minutes
Go over new unit, hand out letter to give to parents	5 minutes

Practice/Application:

Work together with Study Buddy, will be assigned – and then students will have a chance to practice this at home for homework.

Evaluation of student learning:

Informal assessment during discussion. Also, check students understanding during the “Work together” time, for the study buddy.

Closure:

Review the material of Work Together, and point out assignment for homework.

COPY OF TIME CARD

59 hours
 40 hr = \$800
 \$570 ✓
\$1,370

15
 /
 15

NO. 1331

Tyler Reels

4/1/11

	IN	OUT	HR
Monday	10 am	12:30 pm	2hr 30 min
	1:00 pm	5:00 pm	4hr
Tuesday	6:00 pm	11 pm	5hr
Wednesday	4 am	4 pm	12hr
Thursday	6:00 pm	11 pm	5hr
Friday	10 am	12:30 pm	2hr 30 min
	1:00 pm	5:00 pm	4hr
Saturday	4 am	4 pm	12hr
Sunday	12 pm	12 am	12hr

Jonathon Maple
Accounting

Accounting (Grade 10)
Tuesday, March 29

Standard and Indicator: ACCI.4.1.3 Calculate and maintain employee payroll records.

Materials:

Textbook
Transparency of Check stub
Copy of W-4 (shown on resources)
Student Workbook

Objective:

Students will be able to define accounting terms related to payroll accounts
Students will calculate payroll taxes

Motivation/Engagement/Set/Focus:

Ice Breaker on Board: What taxes are paid by you as the employee? Turn in for participation points.

Goal for Learner:

Will be able to calculate payroll taxes, as well as explain terms related to payroll taxes.

Procedure	Time
Motivation: What taxes are paid by you, as the employee? Turn in for the participation points. Discuss. Teacher will take attendance during this time.	5 minutes
Review Time Cards. Grade 12-1 On your Own in class. Have students put these in your binder.	5 minutes
Show students Payroll stubs on overhead projector – discuss different taxes (FICA, Social Security Tax, Medicare Tax,)	15 minutes
Point out chart on Income Tax Withholding in textbook on page 347 and 348. Informal assessment.	10 minutes
Work together with Study Buddy – Page 350. Teacher will check students work by walking around	10 minutes
Grade in class – go over any questions, reviewing material. Assign On your Own 12-2 for Homework. (Page 350)	5 minutes

Practice/Application:

Students will practice their skills working with their study buddy. They will apply their skills by doing “on your own” for homework.

Evaluation of student learning:

Informal assessment will be used, and tomorrow I will formally assess The students learning through grading the “On your Own” homework problems.

Closure:

Students will close with a quick review of the major points, and working on the assignments.

Copy of Check Stub used.

ET		KS 67501		CIHR		[REDACTED]		[REDACTED]		
RATE	HOURS	EARNINGS	YEAR TO DATE	TAXES / DED	YEAR TO DATE					
6800	2825	44296	2174816	FEDERAL TAX	2073	99781				
6800	800	54400	4704	SOCIAL SEC TAX	3276	150162				
		12544	75264	MEDICARE TAX	767	35119				
		00	100000	INDIANA	1603	73382				
		00	12544	HARRISON OH	528	24220				
		00	239120	K-PLAN SAVINGS	5684	262995				
		00	18816	UNION DUES 1	778	40456				
		00	4704	UNION DUES 5	180	8100				
		00		UNION HEALTH	4000	208000				
SFIED CUSTOMER MADE THIS PAYCHECK POSSIBLE.										
TAXES	8247	DEDUCTIONS	10642	NET PAY	37951	PAY PERIOD	BEG 12-19-2010	CHECK NO.	144355934	
	382664		519551		1727753		END 12-25-2010	AMT OF CHECK	37951	

EMPLOYEE PAYDAY SPECIAL!
Friday & Saturday, December 31st & January 1st
WITH YOUR KROGERPLUS CARD

A Toast to the New Year!!

Jonathon Maple

Accounting

Standard and Indicator: ACCI.4.1.3 Calculate and maintain employee payroll records.

Accounting (Grade 10)

Wednesday, March 30

Materials:

Textbook

Transparancies of Working papers

Objectives:

Students will identify accounting practices related to payroll records

Students will complete a payroll register and an employee earnings record.

Students will prepare a payroll check

Motivation/Engagement/Set/Focus

Give students a copy of a check, and ask them to fill it out, using the criteria: To: Daleville Jr. Sr. High School, \$184.29,

Goal for Learner:

Will be able to complete a payroll register and write a check

Procedure	Time
Motivation: Write a check. Teacher will take attendance during this time.	5 minutes
Grade in class, 12-2 On your Own. Discuss 12-1 and 12-2	10 minutes
Model problems on board for students on Page 352 and 353. Explain how earnings records work, and how to calculate insurance.	15 minutes
How to write a payroll check. Show how this is different between a regular check	10 minutes
Discuss both 12-3 and 12-4 at length. Answer any questions that students may have regarding the entire chapter. Show how it all relates.	10 minutes

Practice/Application:

Through participating in class discussion, students will practice the conceptual knowledge. Tomorrow, students will practice and apply their knowledge.

Evaluation of student learning:

Informal assessment through class discussion.

Closure:

The last ten minutes of class time will be spent reviewing all material throughout the entire chapter.

Jonathon Maple

Accounting

Standard and Indicator: ACCI.4.1: Students will apply GAAP to various forms of ownership and payroll

Accounting (Grade 10)

Thursday, March 31

Materials:

Textbook

Workbook

Objective:

Students will prepare payroll checks

Students will identify and define accounting terms related to payroll records

Motivation/Engagement/Set/Focus:

Brief discussion about what students learned yesterday. Start class with

Asking thought provoking questions such as: why do we get paid? why do we get taxes deducted?

Goal for Learner:

Will be able to prepare payroll checks and records

Procedure	Time
Motivation: Asking students thought provoking questions to get mind focused.	5 minutes
Spend time working 12-3 and 12-4 "Work together" as an entire class. Go over on transparency	15 minutes
Work 12-3 and 12-4 "On your Own" on students own - silently in class.	15 minutes
Grade On your Own 12-3 and 12-4 in class... having students answer questions.	10 minutes
Review important terms. Remind students of quiz tomorrow.	5 minutes

Practice/Application:

Students will have many opportunities to practice their knowledge and apply it through the problems in the book.

Evaluation of student learning:

By grading in class, students will get immediate feedback, and I will make

sure that students have mastered the content. If students haven't, a reteaching activity will be supplied for homework to give students more practice.

Closure:

Students will leave reviewing material through different questions, some that they may see on tomorrow's quiz.

Jonathon Maple
Accounting
Standard and Indicator: Quiz over past standards.

Accounting (Grade 10)
Friday, April 1

Materials:

Quiz
Review Material

Objectives:

Students will demonstrate the material taught this past week through identifying correct terms on a quiz, as well as preparing a payroll summary.

Motivation:

Discussion about the previous chapter.

Goal for learner:

To demonstrate the material through a quiz over Chapter 12.

Procedure	Time
Motivation: Discussion about important terms, act as an "immediate review" for students.	10 minutes
Give 5 Minutes for students to study on their own, asking any questions if need be	5 minutes
Hand out quiz; make sure students understand directions fully. (Explain problem)	5 minutes
Students will take quiz and turn in to basket at the front of the room. When students finish the quiz, they can read Chapter 13, lesson 1 (page 368)	30 minutes

Practice/Application:

Students will apply their skills through taking a quiz.

Evaluation of student learning:

This quiz will be the evaluation of the students learning.

Closure:

Students will close through turning in the quiz, and starting to move ahead as a preview for what is to come next week.

Name: _____
Accounting Quiz – Chapter 12

Matching:

Select the correct term that best fits the definition. Print the letter of your choice on the line next to the number.

1. _____ The period covered by a salary payment.
 2. _____ The total amount earned by a employees for a pay period
 3. _____ A federal tax paid for hospital Insurance
 4. _____ Taxes based on the payroll of a business
 5. _____ The money paid for employee services
 6. _____ A federal tax for old age, survivors and disability insurance.
 7. _____ Total earnings paid to an employee after payroll taxes and other deductions.
 8. _____ The total pay due for a pay period before deductions
- A.) Salary B.) pay period c.) payroll d.) total earnings
e.) payroll taxes f.) social security tax g.) Medicare tax
h.) tax base i.) payroll register j.) net pay k.) employee earning record.

True/False:

Place T for True or F for False on the line next to the number.

1. _____ A single person will have less income tax withheld than a married person.
2. _____ All deductions from employee wages are recorded in a payroll register.
3. _____ Employee total earnings are calculated as regular hours times regular rate, plus overtime hours times overtime rate
4. _____ Social Security tax is paid only by the employer
5. _____ The information used to prepare payroll checks is taken from a payroll register.

COMPANY ABC

Employee Number: 38							
Name: <i>Timothy K. Williamson</i>							
Period Ending: <i>April 1st 2011</i>							
Marital Status: <i>Married</i>				Number of Allowances: <i>One (4)</i>			
Morning		Afternoon		Overtime		Hours	
IN	OUT	IN	OUT	IN	OUT	REG	OT
<i>Mar 28</i> 4:30	<i>Mar 28</i> 8:00	<i>Mar 28</i> 8:30	<i>Mar 28</i> 11:59				
<i>Mar 29</i> 4:56	<i>Mar 29</i> 9:04	<i>Mar 29</i> 9:28	<i>Mar 29</i> 12:59				
<i>Mar 30</i> 6:30	<i>Mar 30</i> 11:30	<i>Mar 30</i> 12:00	<i>Mar 30</i> 2:57				
<i>Mar 31</i> 8:02	<i>Mar 31</i> 12:00	<i>Mar 31</i> 13:00	<i>Mar 31</i> 17:01	<i>Mar 31</i> 19:01	<i>Mar 31</i> 23:31		
<i>April 1</i> 8:01	<i>April 1</i> 13:01	<i>April 1</i> 13:58	<i>April 1</i> 17:34				
		Hours		Rate		Amount	
Regular				\$20.00			
Overtime							
Total Hours				Total Earnings			

Directions:

- 1.) Complete the above time card. Overtime is paid for each employee who works more than 8 hours in one day. Overtime hours are paid at one and one-half times the regular pay rate. Company ABC rounds up to the nearest quarter hour (15 minutes)

Using the timecard, fill in the payroll check stub, below.

Use the income tax chart, provided; write the paycheck in the appropriate space provided below. Calculate the social security tax at 6.2% and the Medicare tax at 1.45%. None of these earnings have exceeded the social security tax base.

Check No. 0102				
Period Ending	<table border="1" style="margin: auto;"> <tr> <td style="width: 40px; height: 20px;"></td> <td style="width: 40px; height: 20px;"></td> <td style="width: 40px; height: 20px;"></td> </tr> </table>			
Earnings	\$			
Regular	\$			
Overtime	\$			
Deductions	\$			
Income Tax	\$			
Social Security Tax	\$			
Medicare Tax	\$			
Health Insurance	\$			
Net Pay	\$			

Jonathon Maple
Accounting

Accounting (Grade 10)
Monday, April 4

Standard and Indicator: ACCI.6.2.6 Use appropriate industry terminology

Materials:

Textbook
Workbook

Objectives

Students will identify accounting concepts and practices related to payroll
Students will analyze payroll transactions and record a payroll

Motivation:

Students will see that we learned how to calculate payroll in the last chapter, and will see how they did on their quiz.
Now, students will learn how to record the payroll in different accounts.

Goal for Learner:

Students will record a payroll

Procedure	Time
Motivation: Quick discussion regarding payroll – and why companies record.	5 minutes
Pass back quizzes, and discuss any questions. Quizzes can be used to study for test on Friday.	5 minutes
Go over Pages 368-372. Point out examples on page 370. Show the importance of recording a payroll.	15 minutes
“Work Together” Page 372 with Study Buddy.	15 minutes
Review material, and go over in class. Assign “On your Own 13-1” for Homework.	10 minutes

Practice/Application:

Students will practice their skill with their study buddy, working on “Work Together.” They will apply this skill through doing the homework tonight, “On your Own”.

Evaluation of Student Learning:

Informal assessment will be used throughout the Work Together period, and tomorrow, the On your Own will be assessed to make sure all students understand.

Closure:

Students will depart the class as we review the material – pointing out the major points, including analyzing the payment of a payroll and journalizing the payroll.

Jonathon Maple
Accounting

Accounting (Grade 10)
Tuesday, April 5

Standard and Indicator: ACCI.6.2.3 Interpret Financial Statements

Materials:

- Textbook
- Student Workbook
- 13-1 On your Own Transparency
- 13-2 Work Together Transparency

Objectives:

- Students will define accounting terms related to payroll taxes
- Students will identify accounting concepts; and practices, related to payroll taxes
- Students will record employer payroll taxes

Motivate:

Relationship between what students already learned in Chapter 12 regarding payroll taxes: What is the difference between what the employer pays, and what the employee pays?

Goal for Learner:

Students will be able to identify accounting concepts related to payroll taxes and record the employer payroll taxes.

Procedure	Time
Motivation: What is the difference between what the employer pays and what the employee pays. Grade 13-1 On your Own	10 minutes
Demonstrate to students how payroll taxes are figured – Page 374 and 375	5 minutes
Skill and Drill on Board how the federal and state unemployment tax are shown	10 minutes
Analyze transaction on page 376.	10 minutes
Students “Work Together” with me, as we do it on the Overhead projector. Review material as we go through this – point out Unemployment taxes. Assign 13-2 On your Own, to get started before bell rings (time permitting)	15 minutes

Practice/Application:

Students will practice their skills through working with me on the Work Together. They will apply their knowledge through doing “on your own 13-2.”

Evaluation of student learning:

Students will be informally assessed through working together. Then, tomorrow 13-2 on your own will be graded in class.

Closure:

Students will leave class applying their skills on 13-2 on your own.

Jonathon Maple
Accounting

Accounting (Grade 10)
Wednesday, April 6

Standard and Indicator: ACCI.4.1: Students will apply GAAP to various forms of ownership and payroll.

Materials:

13-2 On your Own Transparency
Textbooks
Student Workbooks
Copy of W-2 (online)
Tax Returns. (personal collection)

Objectives:

Students will identify accounting concepts and practices related to payroll reports.
Students will prepare payroll tax reports

Motivate:

Show students copies of w-2 and tax return copies. Explain the purpose of these forms, and what the different numbers mean.

Goal for Learner:

To prepare payroll tax reports.

Procedure	Time
Grade 13-2 On your Own, discuss last chapter.	10 minutes
Motivation: Show students copies of w-2 and tax return copies, discussing the purpose of these forms.	10 minutes
Go through page 378 – 382, pointing out specific items on each of the forms, - specifically the copies.	15 minutes
13-3 Application Problem for specific students – Page 392 13-3 On your Own and Work Together for other students	10 minutes
Have select students help other students, assisting their peers in understanding the problem. Review all material, through asking students questions, making sure all understand specific forms.	5 minutes

Practice/Application:

Students will apply their knowledge through the Application Problem on Page 392.

Evaluation:

Students will be graded on their specific problem of preparing the tax reports. They will be informally assessed their discussion of the chapter at the end of class.

Closure:

Students will review all material through discussion.

Jonathon Maple
Accounting

Accounting (Grade 10)
Thursday, April 7

Standard and Indicator: ACCI.4.1.3 Calculate and maintain employee payroll records.

Materials:

Textbook
Workbook

Objectives:

Students will define accounting terms related to payroll taxes
Students will identify accounting concepts and practices related to payroll reports
Students will record payroll and withholding taxes

Motivation:

On Board: "What is the difference between withholding and payroll taxes? Why should we pay these on time? What if we don't pay these on time?"

Goal for Learner:

Students will record payroll and withholding taxes and know the terms related to these reports.

Procedure	Time
Motivation: Students will silently figure out the difference between withholding and payroll taxes, as well as figuring out why we pay these on time. A discussion will happen after that, informally assessing students' knowledge.	5 minutes
Students will look at the chart on page 383, This will be placed in a powerpoint on the board, and gone through one by one.	10 minutes
Vocab will be reviewed in this chapter. "Lookback period" will be emphasized.	10 minutes
13-4 Work Together will be done as a class, on the overhead projector. Page 389.	15 minutes

A Review for tomorrow's test will take place, reviewing important concepts.	10 minutes
---	------------

Practice/Application:

Students will practice their skills through the 13-4 Work together, as a whole class.

Evaluation of student learning:

Students will be informally assessed through questions asked, and formally assessed on tomorrow's test.

Closure:

Students will leave, as we review all of the material in Chapter 13.

Jonathon Maple
Accounting
Standard and Indicator: Test over previous standards.

Accounting (Grade 10)
Friday, April 8

Materials:

Chapter 12 & 13 Unit Test

Objective:

Students will apply all of their knowledge and demonstrate it on a test.

Motivation/Engagement/Set/Focus:

Students will spend the first 5 minutes reviewing material, silently, as I answer individual questions.

Goal for Learner:

Students will apply their knowledge and demonstrate the knowledge on a test to assess what they have learned.

Content and Procedure

Procedure	Time
Students will spend 5 minutes reviewing material for test	5 minutes
Test will be handed out	1 minute
Students will take and complete test	43 minutes
Students will turn test in, in the basket in front of the room before leaving	1 minute

Practice/Application:

Students will apply their skills on the test.

Evaluation of Student Learning:

Students will be evaluated on their knowledge on this test

Closure:

The test will take the entire time.

Field Trip Letter to Parents:

3/31/2011

Dear Parents,

On April 8, 2011, the Accounting class will be traveling to Muncie, IN to visit two businesses for an Accounting field trip. The goal of this trip is to provide your student with real world experience for what they are learning in the class, including payroll.

We will be visiting Mid-west Metal Products Company in Muncie. We will not be in the manufacturing area, but instead in their office portion learning about payroll. Because we will be in their office, I ask that students dress appropriately. Proper attire for females would include: a nice pair of jeans or khakis (no holes), with a nice shirt (no t-shirt). Dress shoes would be nice. Appropriate dress for males would include jeans or khakis (worn around the waist with belt), as well as a nice shirt (no t-shirts). Appropriate dress shoes should be worn and dress shoes would be nice – no flip-flops or house slippers are permitted.

With the exception of lunch, there is no cost for this trip. We will be taking the mini-bus for travel to and from Muncie. We will also be going out to lunch, and discuss how payroll is figured in a restaurant as well. This will be at White River Landing in Muncie. *Students will be responsible for paying for their own lunch, including a tip.* I will try to supply a menu to the students in advanced. We will be leaving at 8:45am (after 1st period), and will be returning at 12:15pm (for 5th period). Students will be responsible for any missed work while gone. We are excited about this trip and look forward to seeing how accounting and payroll applies to life!

Mrs. Sacksteder, Business Education Teacher

Mr. Maple , Student Teacher

Pre-Test Student Version

Matching:

Select one term in Column I that best fits the definition in Column II. Print the letter of your choice on the line next to the number.

- | | | |
|-----------|--|------------------------------|
| 1. _____ | The 12-month period that ends on June 30 th of the prior year. | A.) salary |
| 2. _____ | A federal tax paid for hospital insurance | B.) pay period |
| 3. _____ | The period covered by a salary payment | C.) payroll |
| 4. _____ | A state tax used to pay benefits to unemployed workers | D.) total earnings |
| 5. _____ | The total earnings paid to an employee after payroll taxes & other deductions | E.) payroll taxes |
| 6. _____ | The money paid for employee services | F.) withholding allowance |
| 7. _____ | A federal tax paid for old-age, survivors and disability insurance | G.) social security tax |
| 8. _____ | Taxes based on the payroll of a business | H.) Medicare tax |
| 9. _____ | A business form used to record details affecting payments made to an employee. | I.) tax base |
| 10. _____ | The total amount earned by all employees for a pay period | J.) payroll register |
| 11. _____ | The total pay due for a pay period before deductions | K.) net pay |
| 12. _____ | A federal tax used for state and federal administrative expenses of the unemployment program | L.) employee earnings record |
| | | M.) federal unemployment tax |
| | | N.) state unemployment tax |
| | | O.) lookback period |

True or False?

Place T for True or F for False on the line next to the number.

1. _____ A person who is single, will have less income tax withheld than a married employee.
2. _____ Payroll taxes are based on employee total earnings
3. _____ All deductions from employee wages are recorded in a payroll register.
4. _____ Businesses must withhold federal income tax from employee total earnings.
5. _____ In each pay period, the payroll information for each employee is recorded on each employee earnings records.
6. _____ The employer social security tax rate is not the same as the employee social security tax rate.
7. _____ Federal unemployment tax is paid each month
8. _____ The transaction to record employer payroll taxes expense is journalized at the end of the quarter.
9. _____ The timing of payment of tax payments is based on the amount owed.
10. _____ If an employee's accumulated earnings are \$6500 and the employee earns another \$1500, the amount of new earnings subject to unemployment tax is \$1500.

Multiple Choice:

Write the correct choice on the line next to the question number.

1. _____ Until the amounts withheld from employee salaries are paid by the employer, they are recorded as:
 - a.) assets
 - b.) liabilities
 - c.) salary expense
 - d.) revenue

2. _____ The entry to journalize paying a semimonthly payroll less deductions for employee income tax, social security and Medicare tax, and U.S. Savings Bonds is a credit to Cash and the liability accounts and a debit to:
 - a.) Salary Expense
 - b.) Unemployment Tax Payable—Federal
 - c.) Payroll Taxes Expense
 - d.) Cash

3. _____ The total earnings subject to federal unemployment tax is called:
 - a.) unemployment taxable earnings
 - b.) taxable earnings
 - c.) gross earnings
 - d.) total earnings

4. _____ How often must each employer must file a federal tax return showing federal income tax and social security and Medicare taxes due to the government.
 - a.) monthly
 - b.) quarterly
 - c.) yearly
 - d.) semiannually

5. _____ The source document for paying employee income tax and social security Medicare tax is:
 - a.) a check
 - b.) a receipt
 - c.) a memorandum
 - d.) none of the above

6. _____ Employers are required to furnish each employee with an annual statement of earnings and withholdings before:
 - a.) December 31 of current year
 - b.) January 1 of following year
 - c.) January 15 of following year

Name: _____ Accounting Test – Chapter 12 & 13

d.) January 31 of following year

CODY SAMPSON COMPANY

Employee Number: 14							
Name: <i>Michael B. Shell</i>							
Period Ending: <i>April 8th 2011</i>							
Marital Status: <i>Single</i>				Number of Allowances: <i>One (1)</i>			
Morning		Afternoon		Overtime		Hours	
IN	OUT	IN	OUT	IN	OUT	REG	OT
<i>Apr 3</i> <i>7:59</i>	<i>Apr 3</i> <i>12:01</i>	<i>April 3</i> <i>12:57</i>	<i>April 3:</i> <i>17:03</i>				
<i>April 4</i> <i>7:56</i>	<i>April 4</i> <i>12:06</i>	<i>April 4</i> <i>12:57</i>	<i>April 4</i> <i>17:05</i>				
<i>April 5</i> <i>8:59</i>	<i>April 5</i> <i>12:02</i>	<i>April 5</i> <i>13:04</i>	<i>April 5</i> <i>17:04</i>				
<i>April 6</i> <i>8:02</i>	<i>April 6</i> <i>12:00</i>	<i>April 6</i> <i>13:00</i>	<i>April 6</i> <i>17:01</i>	<i>April 6</i> <i>19:01</i>	<i>April 6</i> <i>21:31</i>		
<i>April 7</i> <i>8:01</i>	<i>April 7</i> <i>13:01</i>	<i>April 7</i> <i>13:58</i>	<i>April 7</i> <i>17:04</i>				
		Hours		Rate		Amount	
Regular				12.00			
Overtime				18.00			
Total Hours				Total Earnings			

Directions:

- Complete the above time card. Overtime is paid for each employee who works more than 8 hours in one day. Overtime hours are paid at one and one-half times the regular pay rate.

Using the timecard on Page 4, fill in the payroll check, below.

Use the income tax chart, provided; write the paycheck in the appropriate space provided below. Calculate the social security tax at 6.2% and the Medicare tax at 1.45%. None of these earnings have exceeded the social security tax base.

Check No. 0102				
Period Ending	<table border="1" style="margin: auto;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>			
Earnings	\$			
Regular	\$			
Overtime	\$			
Deductions	\$			
Income Tax	\$			
Social Security Tax	\$			
Medicare Tax	\$			
Health Insurance	\$			
Net Pay	\$			

Name: _____ Accounting Test – Chapter 12 & 13

CODY SAMPSON
14 Beacon Lane
Larchmont, WA 54211

0102

1 DATE _____

PAY TO THE ORDER OF 2 _____

3 \$ _____

4 _____ DOLLARS

TRUST CREDIT UNION

FOR 5 _____ 6 _____

|:12428896|:6545898434||'3266

Record the employee payroll record from the previous page.

Pre-Test Answer Key

Matching:

IN State Standard: ACCI.6.2

State Indicator: 6.2.6: Use appropriate industry terminology.

Select one term in Column I that best fits the definition in Column II. Print the letter of your choice on the line next to the number.

- | | |
|---|------------------------------|
| 1. <u> O </u> The 12-month period that ends on June 30 th of the prior year. | |
| 2. <u> H </u> A federal tax paid for hospital insurance | A.) salary |
| 3. <u> B </u> The period covered by a salary payment | B.) pay period |
| 4. <u> N </u> A state tax used to pay benefits to unemployed workers | C.) payroll |
| 5. <u> K </u> The total earnings paid to an employee after payroll taxes & other deductions | D.) total earnings |
| 6. <u> A </u> The money paid for employee services | E.) payroll taxes |
| 7. <u> G </u> A federal tax paid for old-age, survivors and disability insurance | F.) withholding allowance |
| 8. <u> E </u> Taxes based on the payroll of a business | G.) social security tax |
| 9. <u> L </u> A business form used to record details affecting payments made to an employee. | H.) Medicare tax |
| 10. <u> C </u> The total amount earned by all employees for a pay period | I.) tax base |
| 11. <u> D </u> The total pay due for a pay period before deductions | J.) payroll register |
| 12. <u> M </u> A federal tax used for state and federal administrative expenses of the unemployment program | K.) net pay |
| | L.) employee earnings record |
| | M.) federal unemployment tax |
| | N.) state unemployment tax |
| | O.) lookback period |

True or False?

IN State Standard: ACCI.6.2:

State Indicator: 6.2.3: Interpret Financial Statements

Place T for True or F for False on the line next to the number.

10. F A person who is single, will have less income tax withheld than a married employee.
11. T Payroll taxes are based on employee total earnings
12. T All deductions from employee wages are recorded in a payroll register.
13. T Businesses must withhold federal income tax from employee total earnings.
14. T In each pay period, the payroll information for each employee is recorded on each employee earnings records.
15. F The employer social security tax rate is not the same as the employee social security tax rate.
16. F Federal unemployment tax is paid each month
17. F The transaction to record employer payroll taxes expense is journalized at the end of the quarter.
18. T The timing of payment of tax payments is based on the amount owed.
19. F If an employee's accumulated earnings are \$6500 and the employee earns another \$1500, the amount of new earnings subject to unemployment tax is \$1500.

Multiple Choice:

IN State Standard: ACCL.6.2:

State Indicator: ACCL.6.2.3 Interpret Financial Statements

Write the correct choice on the line next to the question number.

1. **B** Until the amounts withheld from employee salaries are paid by the employer, they are recorded as:
e.) assets
f.) liabilities
g.) salary expense
h.) revenue

2. **A** The entry to journalize paying a semimonthly payroll less deductions for employee income tax, social security and Medicare tax, and U.S. Savings Bonds is a credit to Cash and the liability accounts and a debit to:
e.) Salary Expense
f.) Unemployment Tax Payable—Federal
g.) Payroll Taxes Expense
h.) Cash

3. **A** The total earnings subject to federal unemployment tax is called:
e.) unemployment taxable earnings
f.) taxable earnings
g.) gross earnings
h.) total earnings

4. **B** How often must each employer must file a federal tax return showing federal income tax and social security and Medicare taxes due to the government.
e.) monthly
f.) quarterly
g.) yearly
h.) semiannually

5. **A** The source document for paying employee income tax and social security Medicare tax is:
e.) a check
f.) a receipt
g.) a memorandum
h.) none of the above

6. D Employers are required to furnish each employee with an annual statement of earnings and withholdings before:
- e.) December 31 of current year
 - f.) January 1 of following year
 - g.) January 15 of following year
 - h.) January 31 of following year

Problem:

IN State Standard: ACCI.4.1: Students will apply GAAP to various forms of ownership and payroll.

CODY SAMPSON COMPANY

Employee Number: 14							
Name: <i>Michael B. Shell</i>							
Period Ending: <i>April 8th 2011</i>							
Marital Status: <i>Single</i>				Number of Allowances: <i>One (1)</i>			
Morning		Afternoon		Overtime		Hours	
IN	OUT	IN	OUT	IN	OUT	REG	OT
<i>Apr 3</i> <i>7:59</i>	<i>Apr 3</i> <i>12:01</i>	<i>April 3</i> <i>12:57</i>	<i>April 3:</i> <i>17:03</i>			8 Hrs	
<i>April 4</i> <i>7:56</i>	<i>April 4</i> <i>12:06</i>	<i>April 4</i> <i>12:57</i>	<i>April 4</i> <i>17:05</i>			8 Hrs	
<i>April 5</i> <i>8:59</i>	<i>April 5</i> <i>12:02</i>	<i>April 5</i> <i>13:04</i>	<i>April 5</i> <i>17:04</i>			7 Hrs	
<i>April 6</i> <i>8:02</i>	<i>April 6</i> <i>12:00</i>	<i>April 6</i> <i>13:00</i>	<i>April 6</i> <i>17:01</i>	<i>April 6</i> <i>19:01</i>	<i>April 6</i> <i>21:31</i>	8 Hrs	2 hrs 30 minutes
<i>April 7</i> <i>8:01</i>	<i>April 7</i> <i>13:01</i>	<i>April 7</i> <i>13:58</i>	<i>April 7</i> <i>17:04</i>			8 Hrs	

Name: _____ Accounting Pre-Test – Chapter 12 & 13

	Hours	Rate	Amount
Regular	39	20.00	\$780
Overtime	2.5	30.00	\$70
Total Hours	41.5 Hours	Total Earnings	\$850

IN STATE STANDARD: ACCI.4.1:
State Indicators:
ACCI.4.1.3 Calculate and maintain employee payroll records.

Directions:

- 3.) Complete the above time card for Michael B. Shell, Supervisor. Overtime is paid for each employee who works more than 8 hours in one day. Overtime hours are paid at one and one-half times the regular pay rate.

Using the timecard on Page 4, fill in the payroll check, below.

Use the income tax chart, provided; write the paycheck in the appropriate space provided below. Calculate the social security tax at 6.2% and the Medicare tax at 1.45%. None of these earnings have exceeded the social security tax base.

Check No. 0102			
Period Ending	<input type="text" value="4"/>	<input type="text" value="8"/>	<input type="text" value="2011"/>
Earnings	\$850		
Regular	\$780		
Overtime	\$70		
Deductions	\$142.03		
Income Tax	\$77		
Social Security Tax	\$52.70		
Medicare Tax	\$12.33		
Health Insurance	\$		
Net Pay	\$707.97		

CODY SAMPSON
14 Beacon Lane
Larchmont, WA 54211

0102

1 DATE _____

PAY TO THE 2 ORDER OF _____ 3 \$ []

4 _____ DOLLARS

TRUST CREDIT UNION

5 FOR _____ 6 _____

|:12428896|:6545898434||'3266

- 1.) April 8, 2011
- 2.) Michael B. Shell
- 3.) \$707.97
- 4.) Seven Hundred Seven and ----- 97/100
- 5.) Pay Period Ending 4/8/11
- 6.) Student Signature.

Post Test

Matching:

Select one term in Column I that best fits the definition in Column II. Print the letter of your choice on the line next to the number.

- | | |
|--|------------------------------|
| 1. _____ The 12-month period that ends on June 30 th of the prior year. | A.) salary |
| 2. _____ A federal tax paid for hospital insurance | B.) pay period |
| 3. _____ The period covered by a salary payment | C.) payroll |
| 4. _____ A state tax used to pay benefits to unemployed workers | D.) total earnings |
| 5. _____ The total earnings paid to an employee after payroll taxes & other deductions | E.) payroll taxes |
| 6. _____ The money paid for employee services | F.) withholding allowance |
| 7. _____ A federal tax paid for old-age, survivors and disability insurance | G.) social security tax |
| 8. _____ Taxes based on the payroll of a business | H.) Medicare tax |
| 9. _____ A business form used to record details affecting payments made to an employee. | I.) tax base |
| 10. _____ The total amount earned by all employees for a pay period | J.) payroll register |
| 11. _____ The total pay due for a pay period before deductions | K.) net pay |
| 12. _____ A federal tax used for state and federal administrative expenses of the unemployment program | L.) employee earnings record |
| | M.) federal unemployment tax |
| | N.) state unemployment tax |
| | O.) lookback period |

True or False?

Place T for True or F for False on the line next to the number.

1. _____ A person who is married, will have less income tax withheld than a single employee.
2. _____ Payroll taxes are based on employee total earnings
3. _____ All deductions from employee wages are recorded in a payroll register.
4. _____ Businesses must withhold federal income tax from employee total earnings.
5. _____ In each pay period, the payroll information for each employee is recorded on each employee earnings records.
6. _____ The employer social security tax rate is not the same as the employee social security tax rate.
7. _____ Federal unemployment tax is paid every two years.
8. _____ The transaction to record employer payroll taxes expense is journalized at the end of the quarter.
9. _____ The timing of payment of tax payments is based on the amount owed.
10. _____ If an employee's accumulated earnings are \$6500 and the employee earns another \$1500, the amount of new earnings subject to unemployment tax is \$1500.

Multiple Choice:

Write the correct choice on the line next to the question number.

1. _____ Until the amounts withheld from employee salaries are paid by the employer, they are recorded as:
 - i.) assets
 - j.) liabilities
 - k.) salary expense
 - l.) revenue

2. _____ The entry to journalize paying a semimonthly payroll less deductions for employee income tax, social security and Medicare tax, and U.S. Savings Bonds is a credit to Cash and the liability accounts and a debit to:
 - i.) Salary Expense
 - j.) Unemployment Tax Payable—Federal
 - k.) Payroll Taxes Expense
 - l.) Cash

3. _____ The total earnings subject to federal unemployment tax is called:
 - i.) unemployment taxable earnings
 - j.) taxable earnings
 - k.) gross earnings
 - l.) total earnings

4. _____ How often must each employer must file a federal tax return showing federal income tax and social security and Medicare taxes due to the government.
 - i.) monthly
 - j.) quarterly
 - k.) yearly
 - l.) semiannually

5. _____ The source document for paying employee income tax and social security Medicare tax is:
 - i.) a check
 - j.) a receipt
 - k.) a memorandum
 - l.) none of the above

6. _____ Employers are required to furnish each employee with an annual statement of earnings and withholdings before:
 - i.) December 31 of current year
 - j.) January 1 of following year
 - k.) January 15 of following year

Name: _____ Accounting LAMP-Test – Chapter 12 & 13

l.) January 31 of following year

CODY SAMPSON COMPANY

Employee Number: 14							
Name: <i>Michael B. Shell</i>							
Period Ending: <i>April 8th 2011</i>							
Marital Status: <i>Single</i>				Number of Allowances: <i>Two (2)</i>			
Morning		Afternoon		Overtime		Hours	
IN	OUT	IN	OUT	IN	OUT	REG	OT
<i>Apr 3</i> <i>7:59</i>	<i>Apr 3</i> <i>12:01</i>	<i>April 3</i> <i>13:59</i>	<i>April</i> <i>16:01</i>				
<i>April 4</i> <i>7:56</i>	<i>April 4</i> <i>12:06</i>	<i>April 4</i> <i>12:57</i>	<i>April 4</i> <i>17:05</i>	<i>April 4</i> <i>18:00</i>	<i>April 4</i> <i>20:01</i>		
<i>April 5</i> <i>8:59</i>	<i>April 5</i> <i>12:02</i>	<i>April 5</i> <i>13:04</i>	<i>April 5</i> <i>17:04</i>				
<i>April 6</i> <i>8:02</i>	<i>April 6</i> <i>12:00</i>	<i>April 6</i> <i>13:00</i>	<i>April 6</i> <i>17:01</i>	<i>April 6</i> <i>19:01</i>	<i>April 6</i> <i>21:31</i>		
<i>April 7</i> <i>8:01</i>	<i>April 7</i> <i>13:01</i>	<i>April 7</i> <i>13:58</i>	<i>April 7</i> <i>16:04</i>				
		Hours		Rate		Amount	
Regular				\$16.00			
Overtime							
Total Hours				Total Earnings			

Directions:

- Complete the above time card. Overtime is paid for each employee who works more than 8 hours in one day. Overtime hours are paid at one and one-half times the regular pay rate.

Using the timecard on Page 4, fill in the payroll check, below.

Use the income tax chart, provided; write the paycheck in the appropriate space provided below. Calculate the social security tax at 6.2% and the Medicare tax at 1.45%. None of these earnings have exceeded the social security tax base. Put the date the period ends in the “memo section.”

Check No. 0102					
Period Ending	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> </tr> </table>				
Earnings	\$				
Regular	\$				
Overtime	\$				
Deductions	\$				
Income Tax	\$				
Social Security Tax	\$				
Medicare Tax	\$				
Health Insurance	\$				
Net Pay	\$				

Name: _____ Accounting LAMP-Test – Chapter 12 & 13

CODY SAMPSON
14 Beacon Lane
Larchmont, WA 54211

0102

(1) DATE _____

PAY TO THE (2) ORDER OF _____ (3) \$

(4) _____ DOLLARS

TRUST CREDIT UNION

(5) FOR _____ (6) _____

|:12428896|:6545898434||3266

Record the employee payroll record from the previous page.

Matching:

IN State Standard: ACCI.6.2

State Indicator: 6.2.6: Use appropriate industry terminology.

Select one term in Column I that best fits the definition in Column II. Print the letter of your choice on the line next to the number.

- | | | |
|-------------|--|------------------------------|
| 1. ___O___ | The 12-month period that ends on June 30 th of the prior year. | |
| 2. ___H___ | A federal tax paid for hospital insurance | |
| 3. ___B___ | The period covered by a salary payment | A.) Salary |
| 4. ___N___ | A state tax used to pay benefits to unemployed workers | B.) Payroll period |
| 5. ___K___ | The total earnings paid to an employee after payroll taxes & other deductions | C.) payroll |
| 6. ___A___ | The money paid for employee services | D.) total earnings |
| 7. ___G___ | A federal tax paid for old-age, survivors and disability insurance | E.) payroll taxes |
| 8. ___E___ | Taxes based on the payroll of a business | F.) withholding allowance |
| 9. ___L___ | A business form used to record details affecting payments made to an employee. | G.) social security tax |
| 10. ___C___ | The total amount earned by all employees for a pay period | H.) Medicare tax |
| 11. ___D___ | The total pay due for a pay period before deductions | I.) tax base |
| 12. ___M___ | A federal tax used for state and federal administrative expenses of the unemployment program | J.) payroll register |
| | | K.) net pay |
| | | L.) employee earnings record |
| | | M.) federal unemployment tax |
| | | N.) state unemployment tax |
| | | O.) lookback period |

True or False?

IN State Standard: ACCI.6.2:

State Indicator: 6.2.3: Interpret Financial Statements

Place T for True or F for False on the line next to the number.

1. F A person who is married, will have less income tax withheld than a single employee.
2. T Payroll taxes are based on employee total earnings
3. T All deductions from employee wages are recorded in a payroll register.
4. T Businesses must withhold federal income tax from employee total earnings.
5. T In each pay period, the payroll information for each employee is recorded on each employee earnings records.
6. F The employer social security tax rate is not the same as the employee social security tax rate.
7. F Federal unemployment tax is paid every two years.
10. F The transaction to record employer payroll taxes expense is journalized at the end of the quarter.
11. T The timing of payment of tax payments is based on the amount owed.
12. F If an employee's accumulated earnings are \$6500 and the employee earns another \$1500, the amount of new earnings subject to unemployment tax is \$1500.

Multiple Choice:

IN State Standard: ACCI.6.2:

State Indicator: ACCI.6.2.3 Interpret Financial Statements

Write the correct choice on the line next to the question number.

1. **B** Until the amounts withheld from employee salaries are paid by the employer, they are recorded as:
m.) assets
n.) liabilities
o.) salary expense
p.) revenue

2. **A** The entry to journalize paying a semimonthly payroll less deductions for employee income tax, social security and Medicare tax, and U.S. Savings Bonds is a credit to Cash and the liability accounts and a debit to:
m.) Salary Expense
n.) Unemployment Tax Payable—Federal
o.) Payroll Taxes Expense
p.) Cash

3. **A** The total earnings subject to federal unemployment tax is called:
m.) unemployment taxable earnings
n.) taxable earnings
o.) gross earnings
p.) total earnings

4. **B** How often must each employer must file a federal tax return showing federal income tax and social security and Medicare taxes due to the government.
m.) monthly
n.) quarterly
o.) yearly
p.) semiannually

5. **A** The source document for paying employee income tax and social security Medicare tax is:
m.) a check
n.) a receipt
o.) a memorandum
p.) none of the above

6. **D** Employers are required to furnish each employee with an annual statement of earnings and withholdings before:
m.) December 31 of current year

- n.) January 1 of following year
- o.) January 15 of following year
- p.) January 31 of following year

IN State Standard: ACCI.4.1: Students will apply GAAP to various forms of ownership and payroll.

CODY SAMPSON COMPANY

Employee Number: 14							
Name: <i>Michael B. Shell</i>							
Period Ending: <i>April 8th 2011</i>							
Marital Status: <i>Single</i>				Number of Allowances: <i>Two (2)</i>			
Morning		Afternoon		Overtime		Hours	
IN	OUT	IN	OUT	IN	OUT	REG	OT
<i>Apr 3</i> <i>7:59</i>	<i>Apr 3</i> <i>12:01</i>	<i>April 3</i> <i>13:59</i>	<i>April</i> <i>16:01</i>			6 Hrs	
<i>April 4</i> <i>7:56</i>	<i>April 4</i> <i>12:06</i>	<i>April 4</i> <i>12:57</i>	<i>April 4</i> <i>17:05</i>	<i>April 4</i> <i>18:00</i>	<i>April 4</i> <i>20:01</i>	8 Hrs	2 Hrs
<i>April 5</i> <i>8:59</i>	<i>April 5</i> <i>12:02</i>	<i>April 5</i> <i>13:04</i>	<i>April 5</i> <i>17:04</i>			7 Hrs	
<i>April 6</i> <i>8:02</i>	<i>April 6</i> <i>12:00</i>	<i>April 6</i> <i>13:00</i>	<i>April 6</i> <i>17:01</i>	<i>April 6</i> <i>19:01</i>	<i>April 6</i> <i>21:31</i>	8 Hrs	2 Hrs 30 Minutes
<i>April 7</i> <i>8:01</i>	<i>April 7</i> <i>13:01</i>	<i>April 7</i> <i>13:58</i>	<i>April 7</i> <i>16:04</i>			7 Hrs	
		Hours		Rate		Amount	
Regular		36 Hours		\$16.00		\$576	
Overtime		4.5 Hours		\$24.00		\$108	
Total Hours		40.5 Hours		Total Earnings		\$684.00	

Directions:

- 5.) Complete the above time card. Overtime is paid for each employee who works more than 8 hours in one day. Overtime hours are paid at one and one-half times the regular pay rate.

IN STATE STANDARD: ACCL4.1:

State Indicators:

ACCL4.1.3 Calculate and maintain employee payroll records.

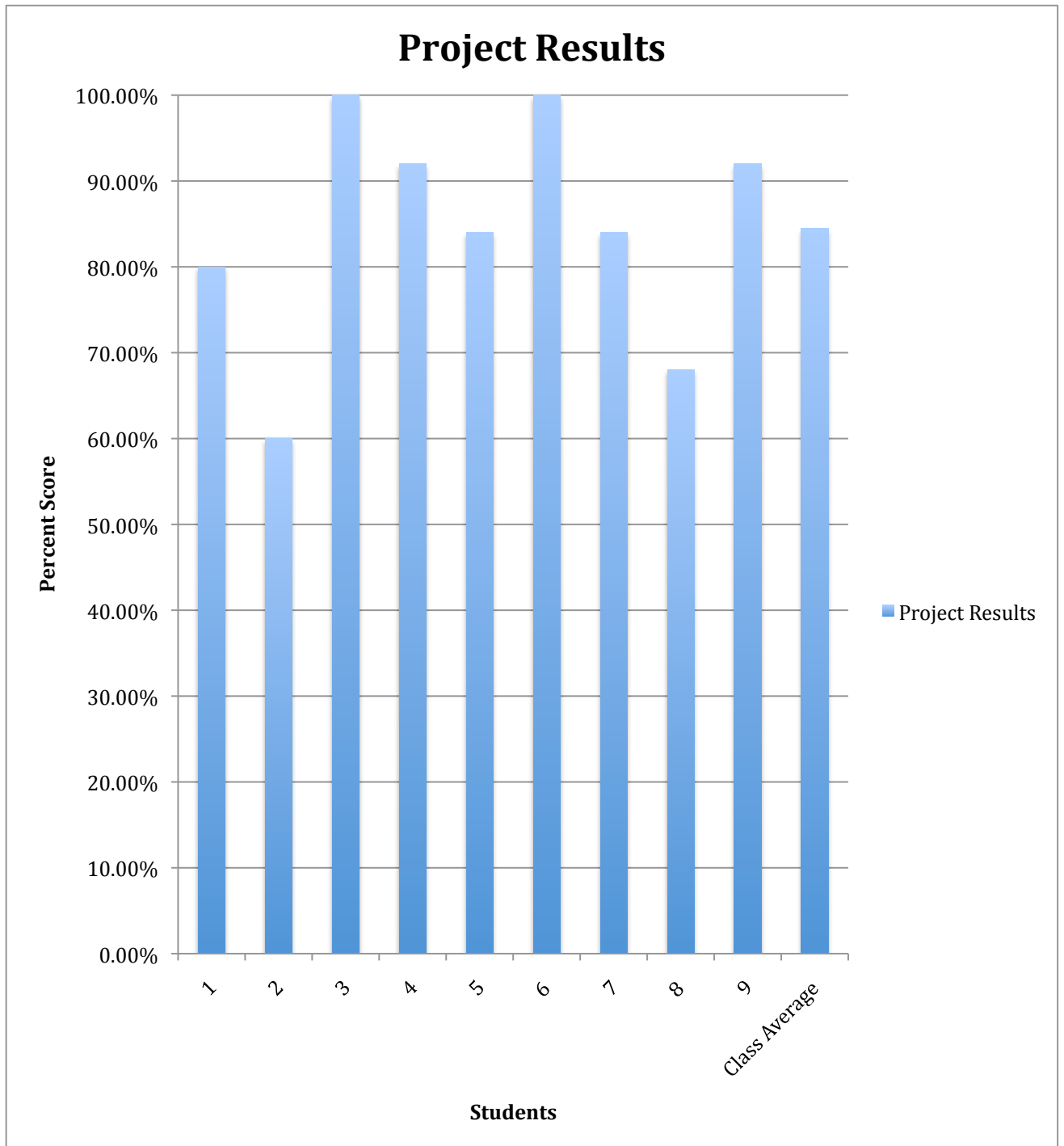
Using the timecard on Page 4, fill in the payroll check, below.

Use the income tax chart, provided; write the paycheck in the appropriate space provided below. Calculate the social security tax at 6.2% and the Medicare tax at 1.45%. None of these earnings have exceeded the social security tax base. Put the date the period ends in the "memo section."

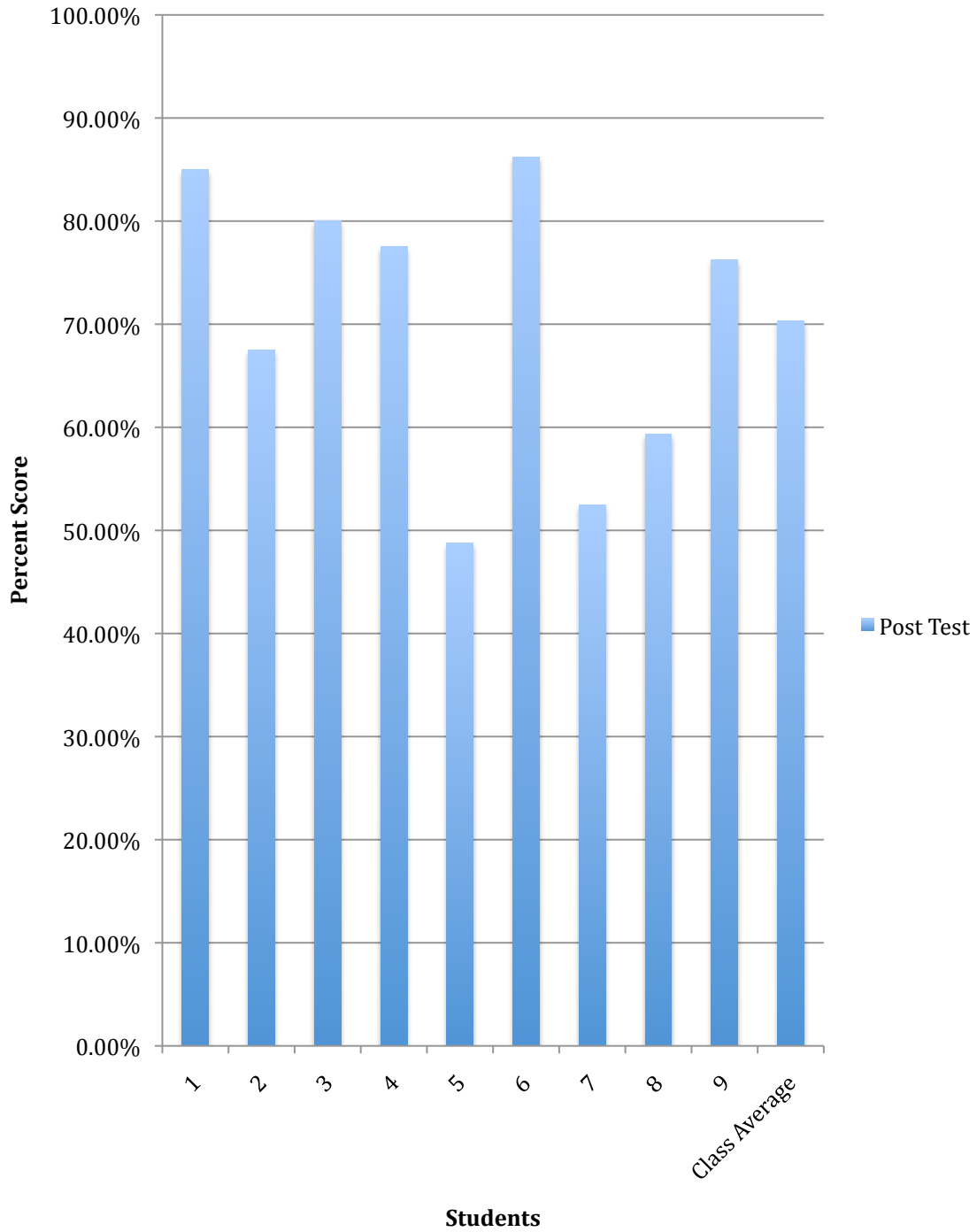
Check No. 0102	
Period Ending	4 8 2011
Earnings	\$684.00
Regular	\$576.00
Overtime	\$108.00
Deductions	\$82.33
Income Tax	\$30.00
Social Security Tax	\$42.41
Medicare Tax	\$9.92
Health Insurance	\$0
Net Pay	\$601.67

CODY SAMPSON		0102
14 Beacon Lane		
Larchmont, WA 54211		(1) DATE 4/8/11
PAY TO THE ORDER OF (2)	Michael Shell	(3) \$ 601.67
(4)	Six Hundred one dollar and -----67/100	DOLLARS
TRUST CREDIT UNION		
FOR (5) 4/8/11	(6) Student Signature	
:12428896 :6545898434 '3266		

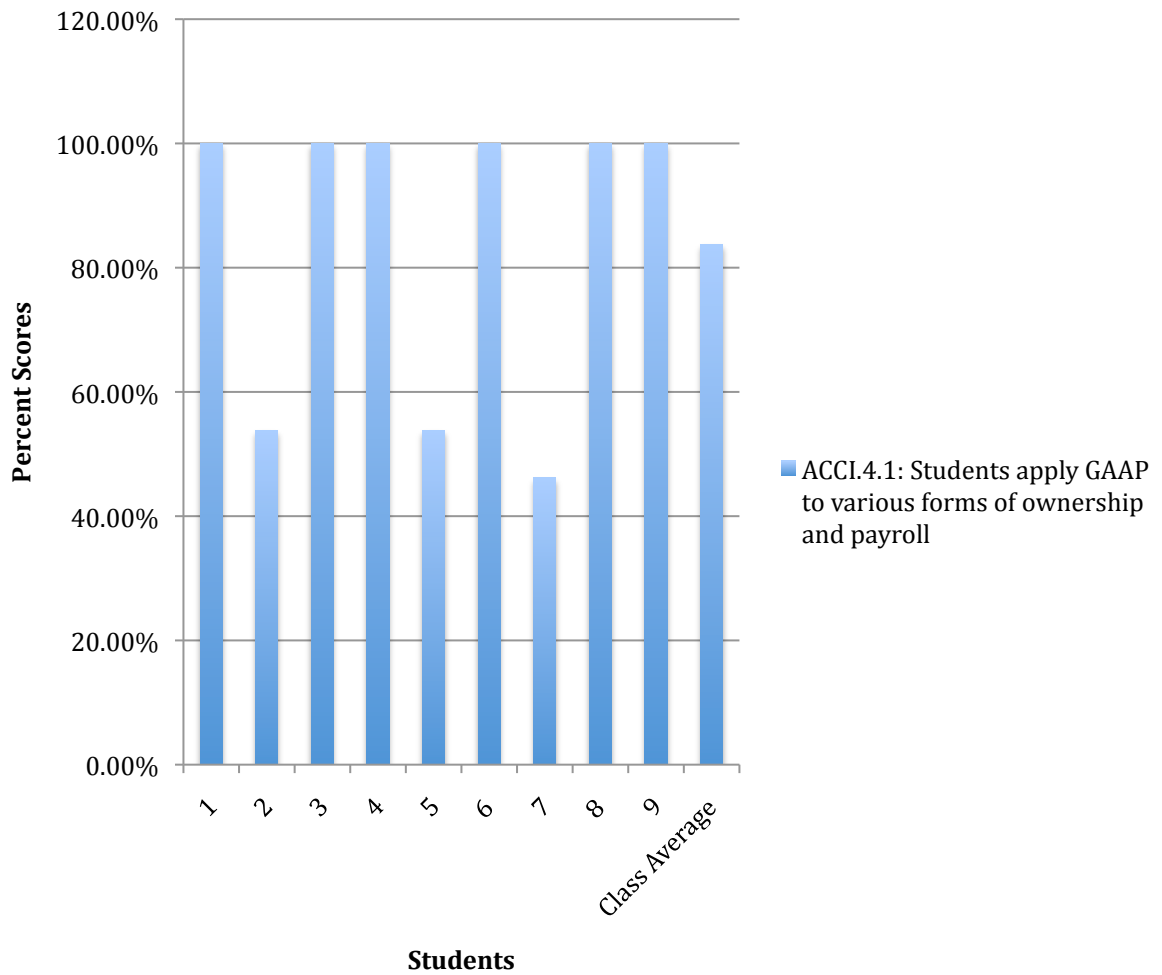
Graphs:



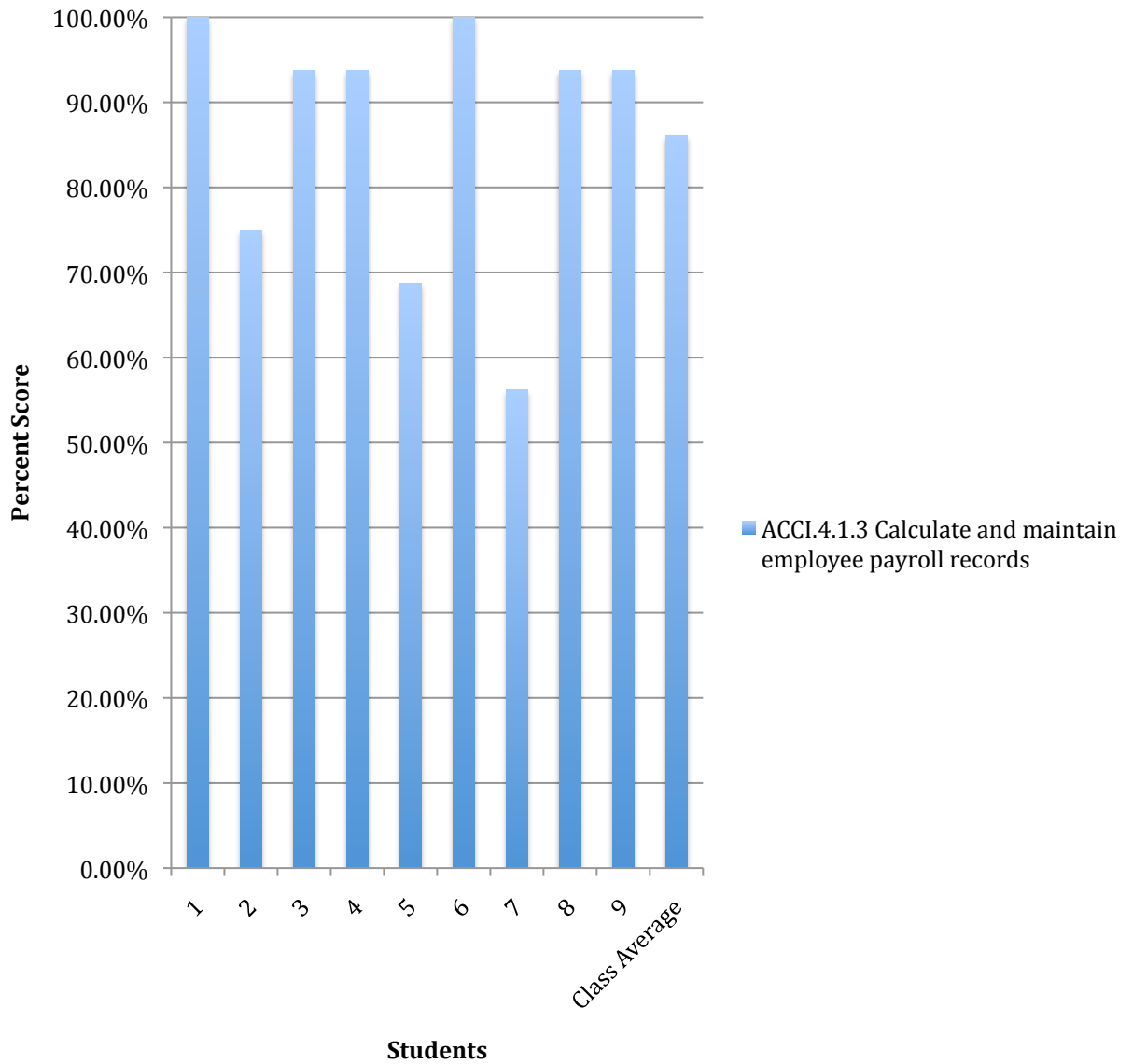
Post Test Results



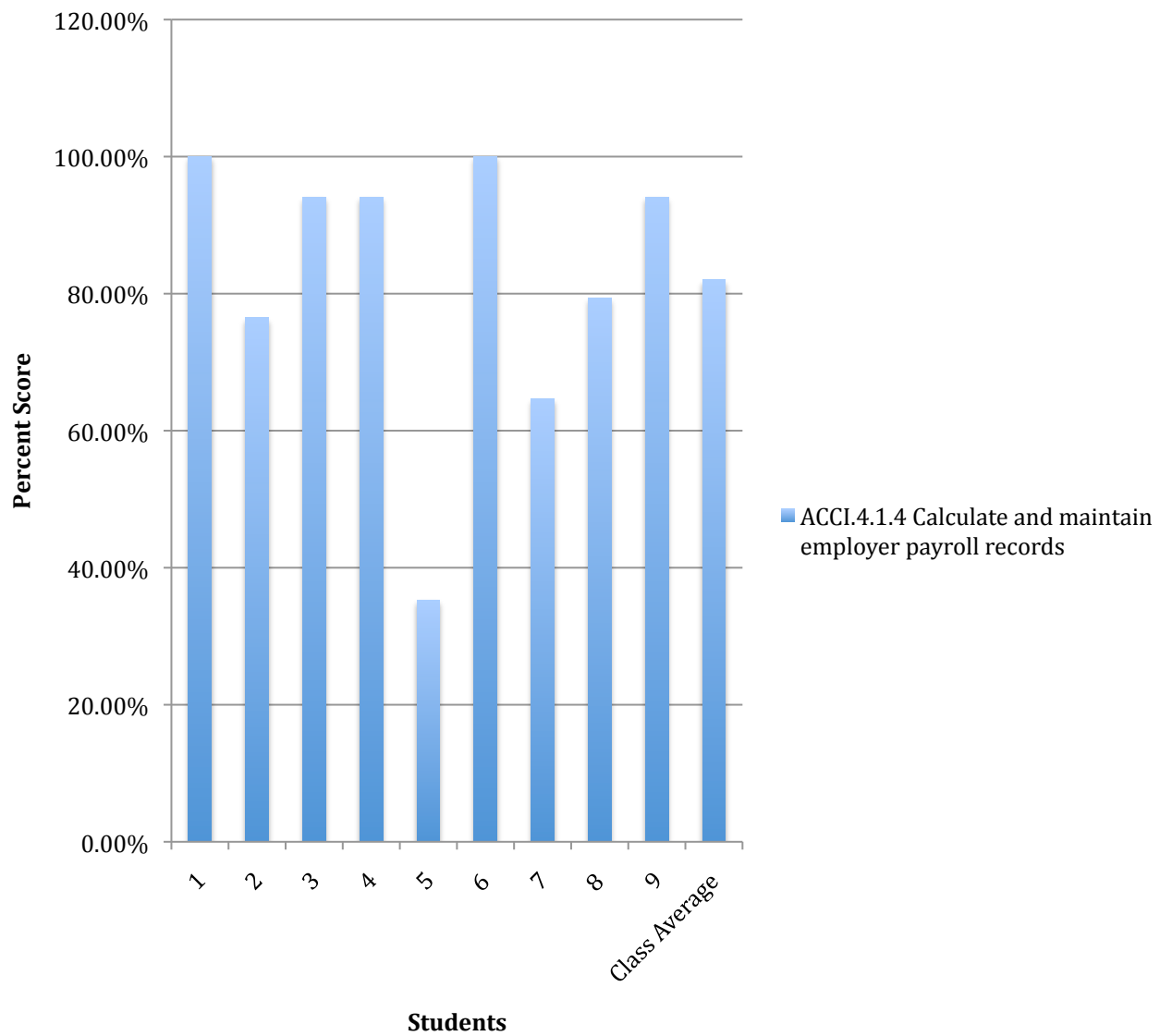
ACCI.4.1: Students apply GAAP to various forms of ownership and payroll



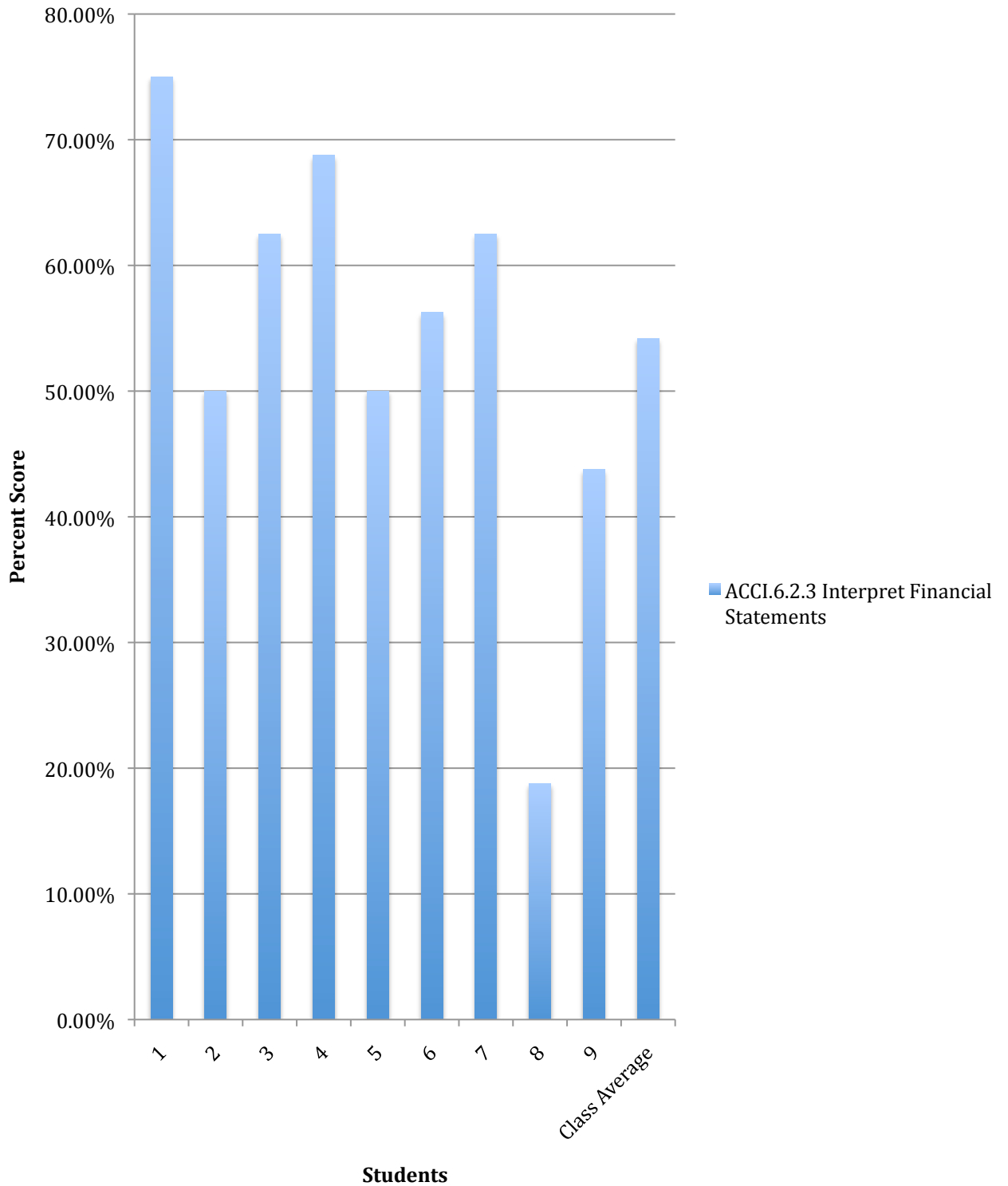
ACCI.4.1.3 Calculate and maintain employee payroll records



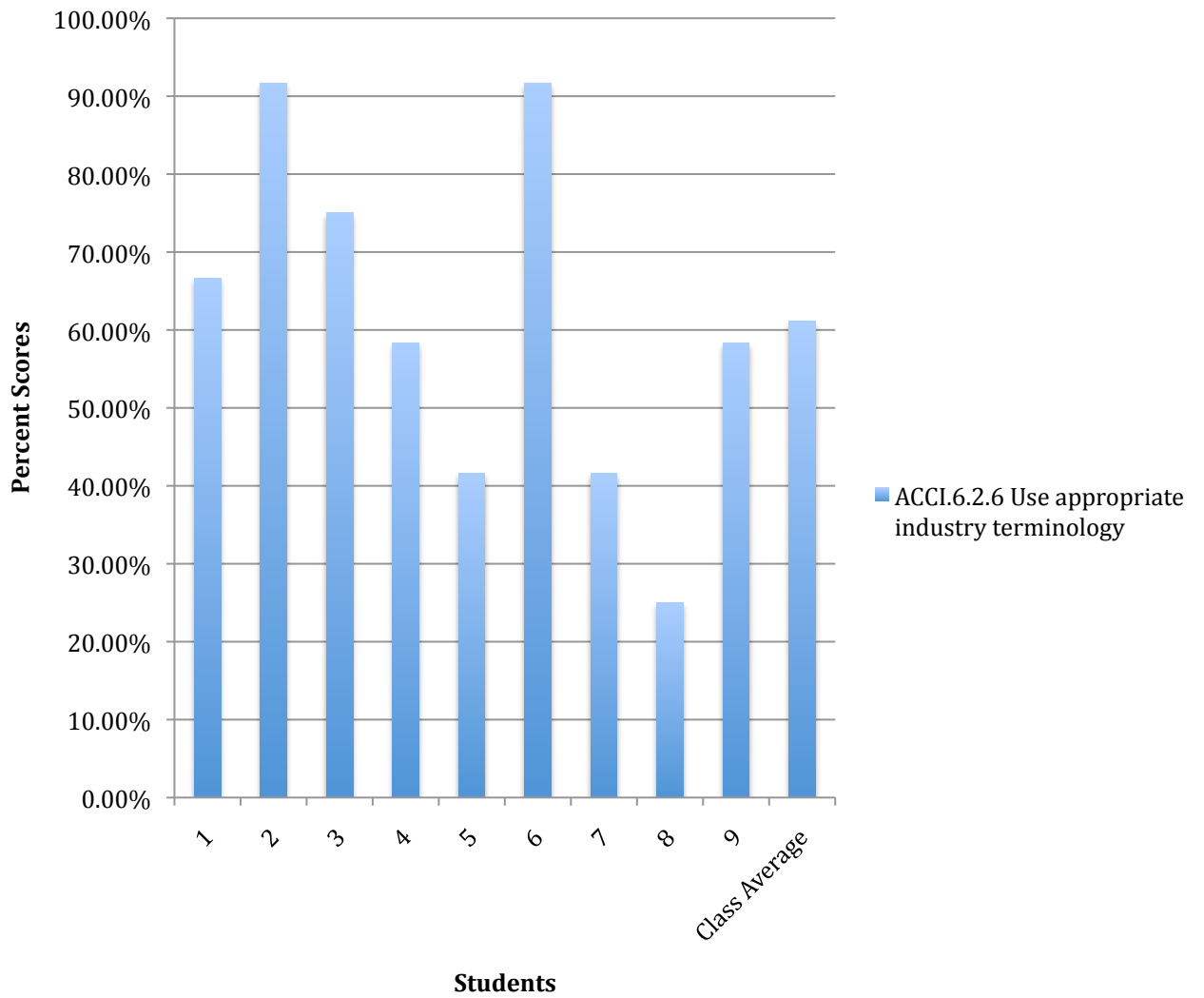
ACCI.4.1.4 Calculate and maintain employer payroll records



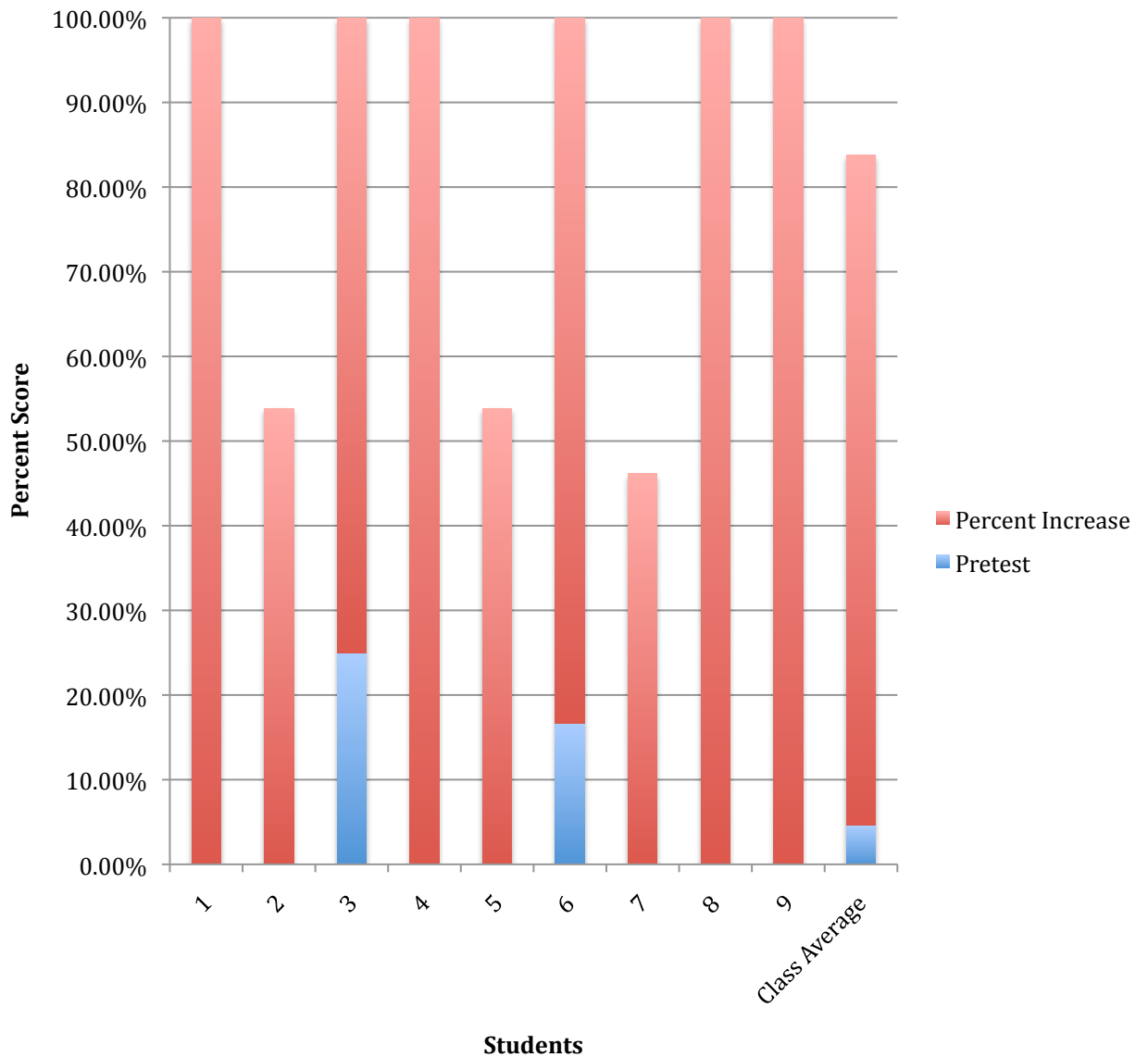
ACCI.6.2.3 Interpret Financial Statements



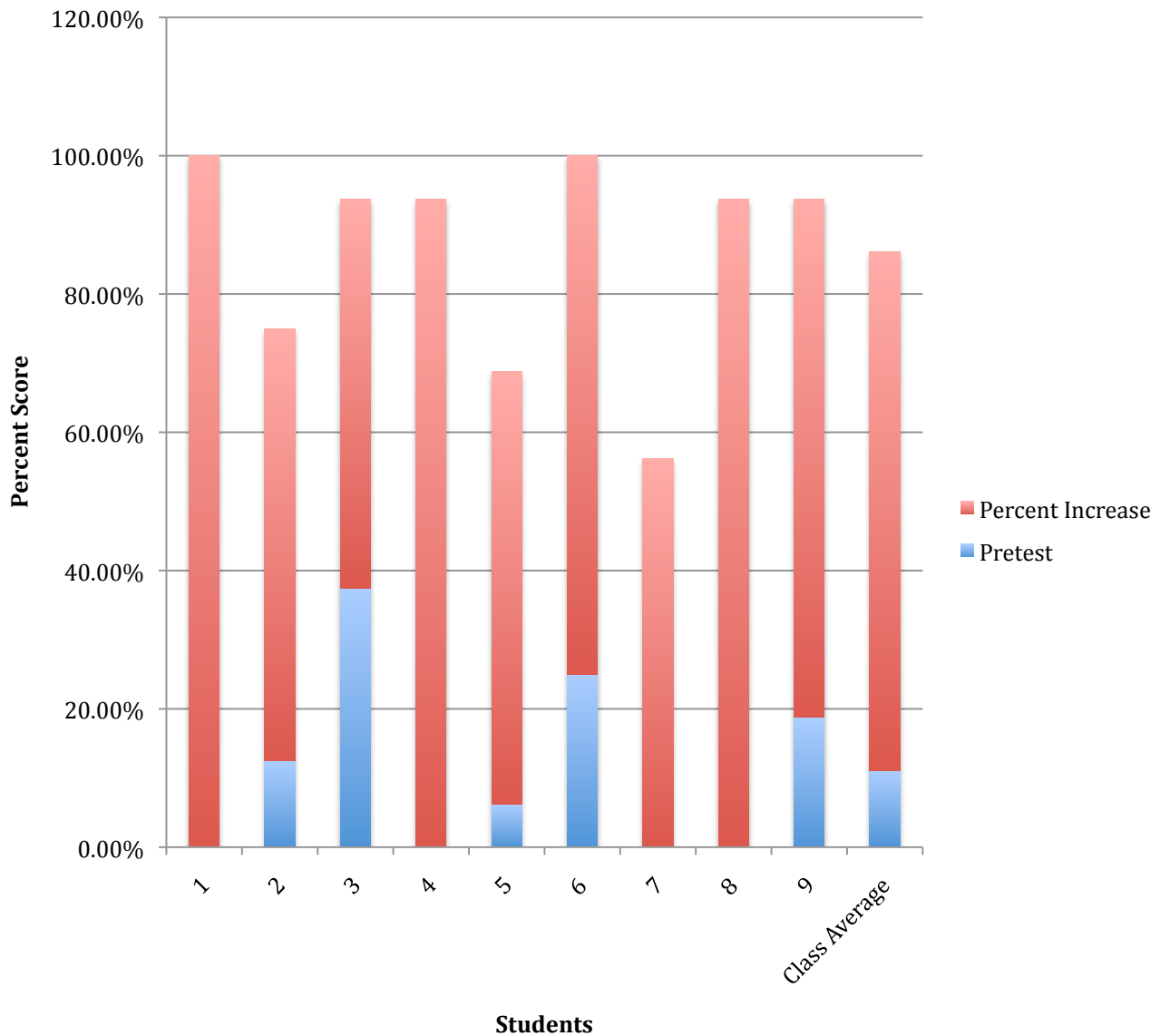
ACCI.6.2.6 Use appropriate industry terminology



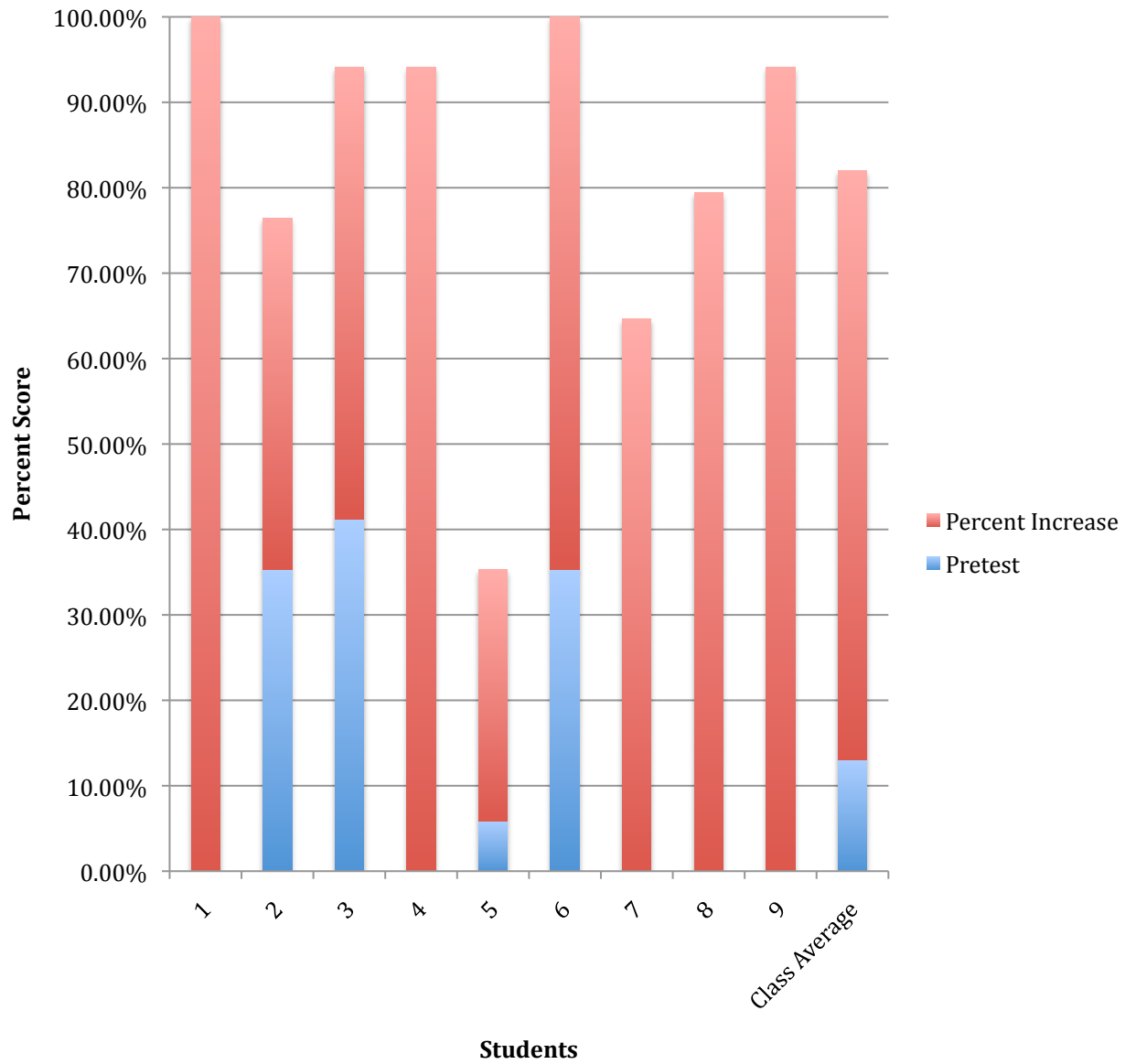
ACCI.4.1. Students will apply GAAP to various forms of ownership and payroll



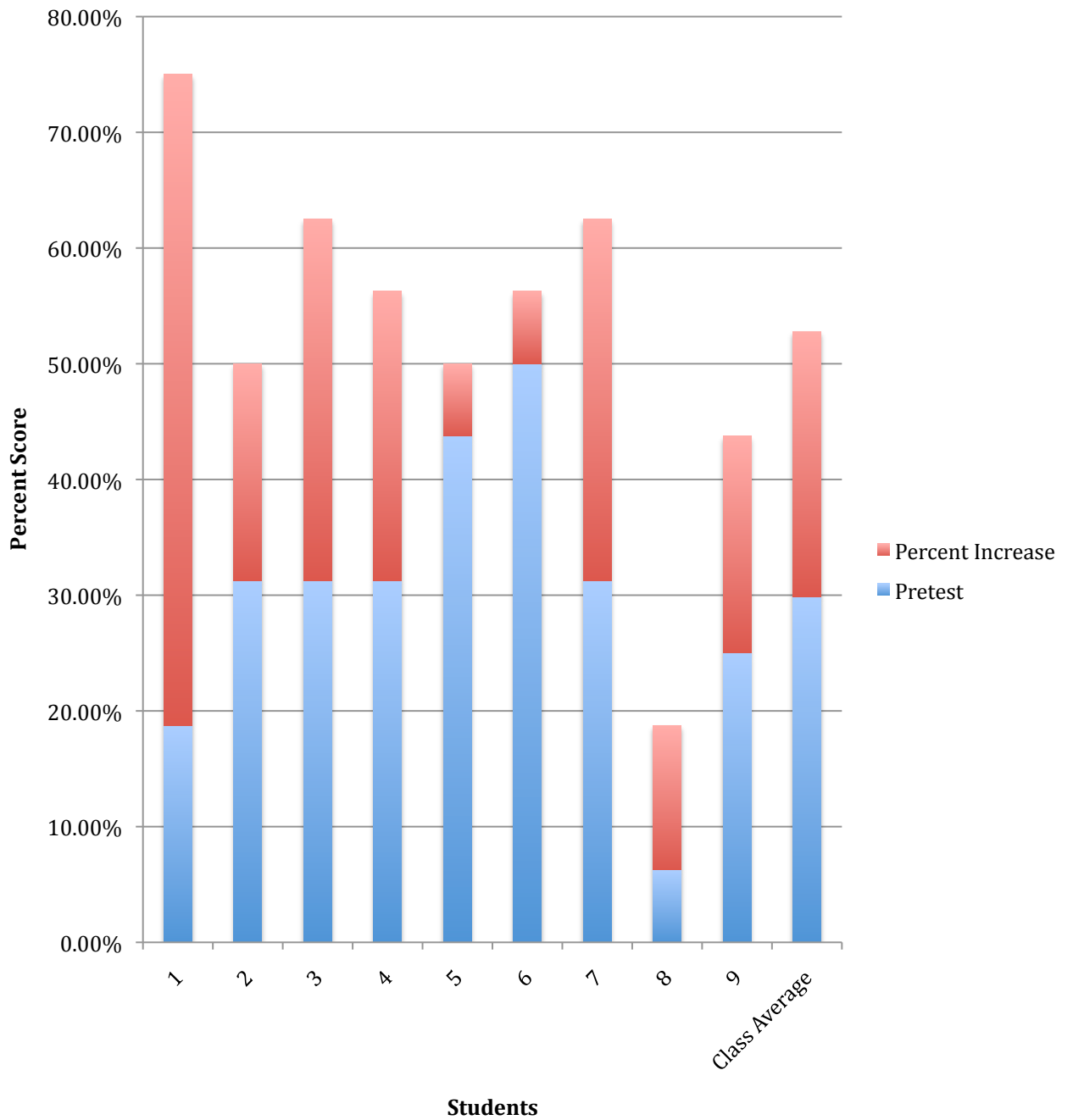
ACCI.4.1.3 Calculate and maintain employee payroll records



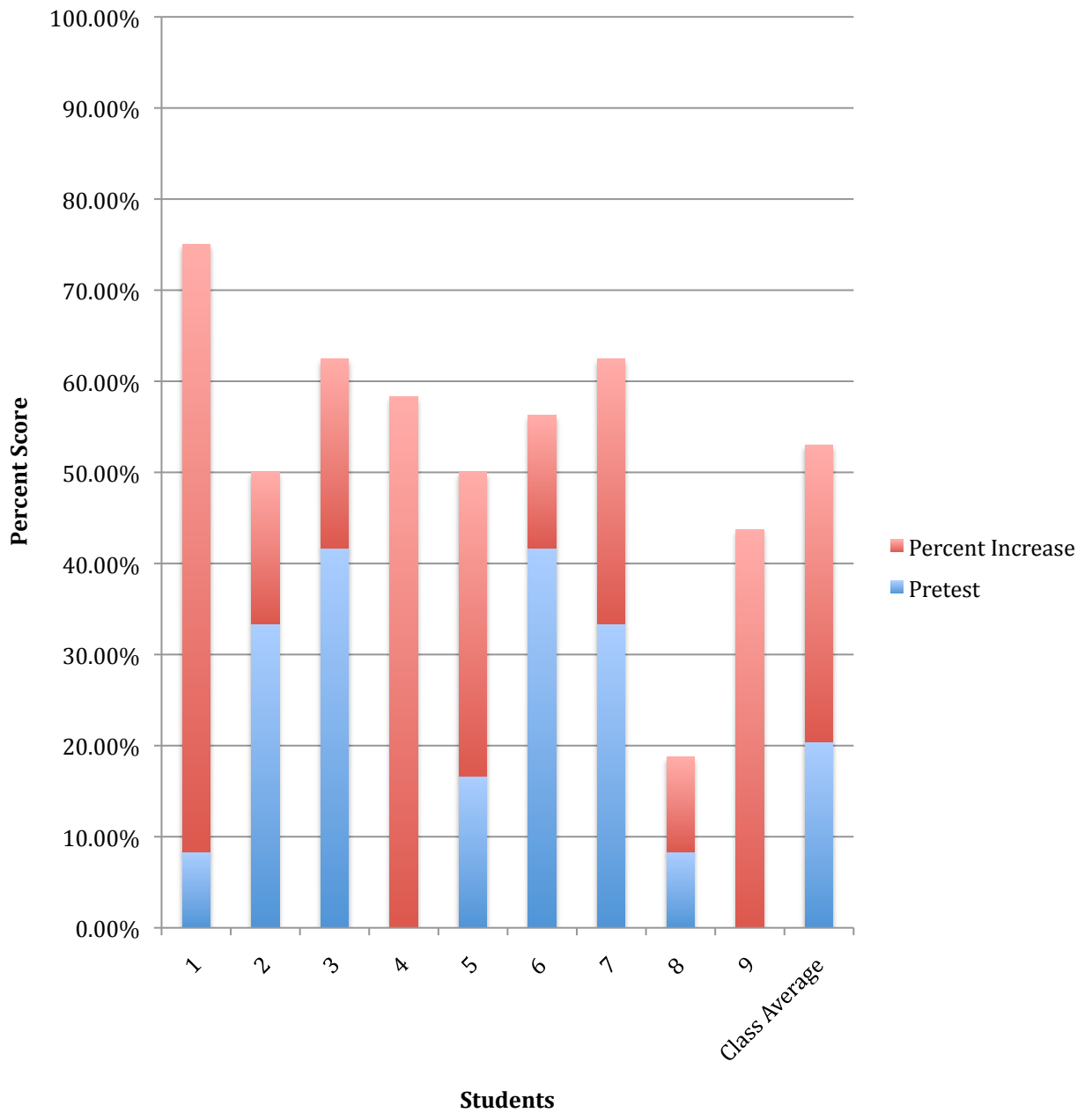
ACCI.4.1.4: Calculate and maintain employer payroll records



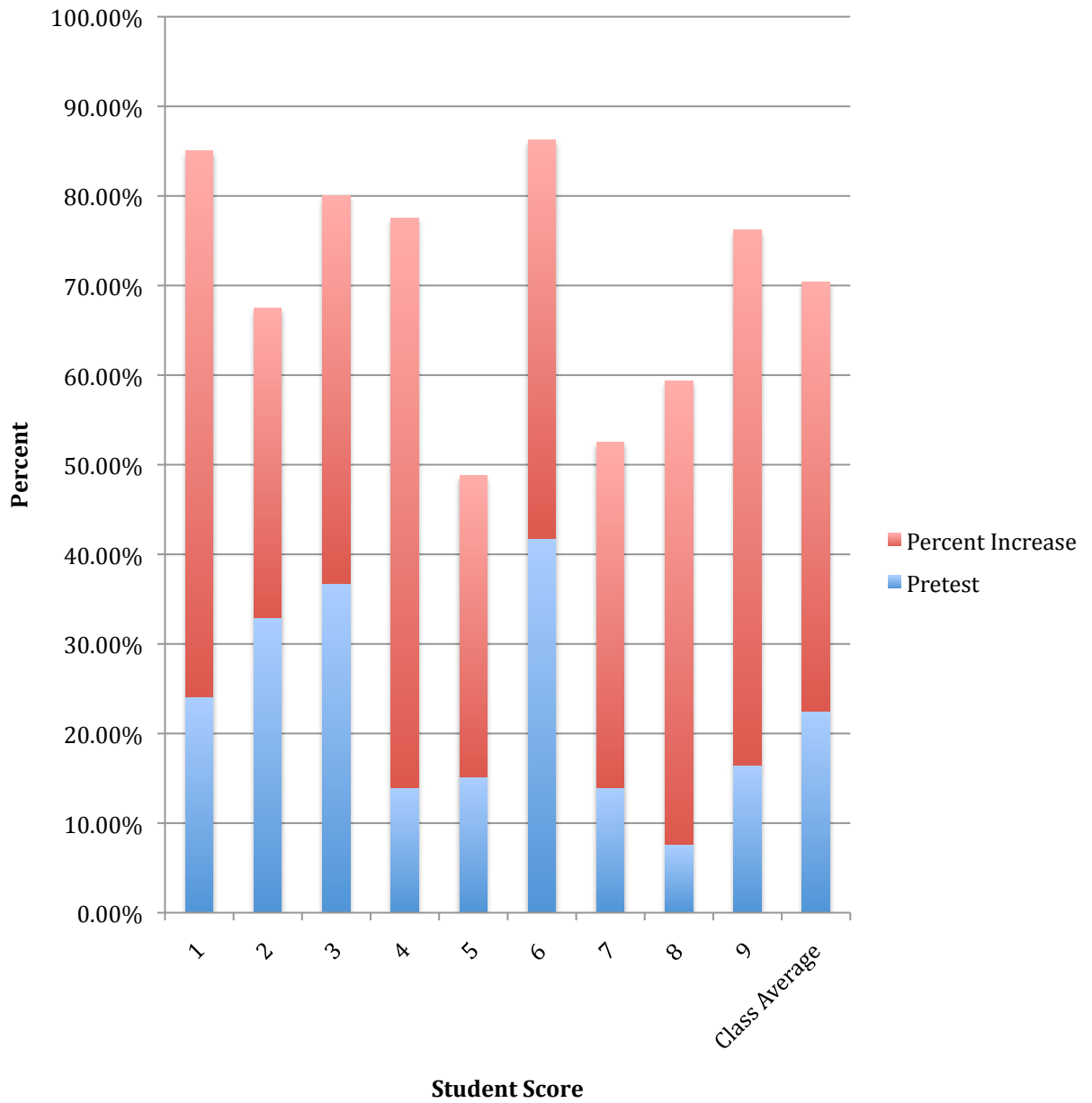
ACCI.6.2.3: Interpret Financial Statements



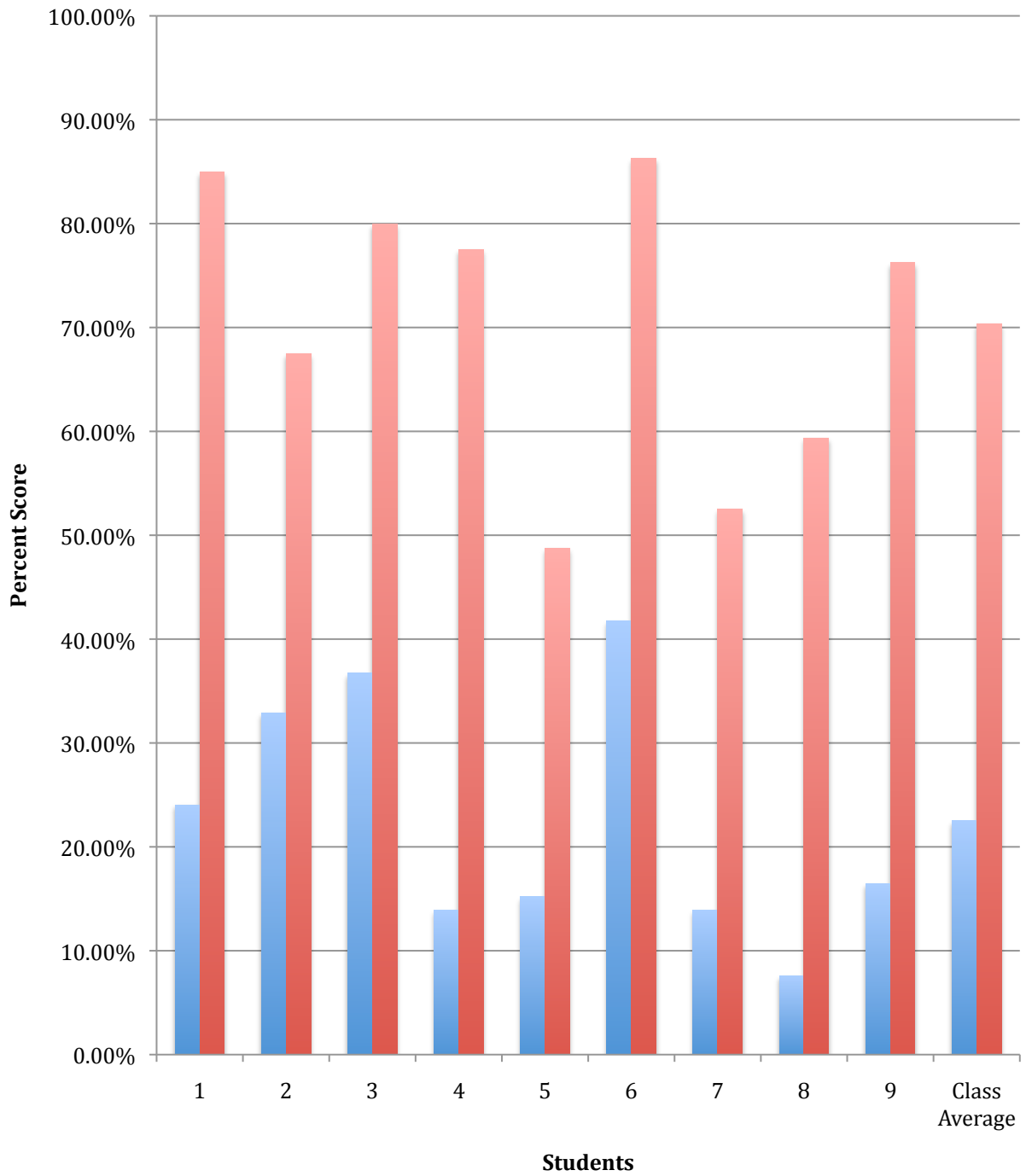
ACCI.6.2.6: Use appropriate industry terminology



Pretest vs. Post test



Pretest vs. Post Test



1.) Unit Narratives:

a.) List the content standards addressed in the unit:

Content Objective: Students will calculate and maintain employer payroll records

IN State Standard: ACCI.4.1: Students apply Generally Accepted Accounting Principles (GAAP) to various forms of ownership and payroll.

State Indicators:

ACCI.4.1.3 Calculate and maintain employee payroll records.

ACCI.4.1.4 Calculate and maintain employer payroll records

Content Objective: Students will interpret financial information.

IN State Standard: ACCI.6.2:

State Indicators:

ACCI.6.2.3 Interpret financial statements.

ACCI.6.2.6 Use appropriate industry terminology

b.) List of ancillary standards addressed in the unit:

Writing: English Language Conventions

10.6: Students write using Standard English conventions

c.) Brief narrative addressing how you accommodated students of different abilities:

This current class has, what I would consider, average students. With the exception of three students, the grades are typically B's and C's from this class. No students have IEP's in this class. With that being said, two students, are extremely bright, and can do outstanding work. On the other hand, one of the students in the class is definitely a lower achieving student, who has a careless attitude. I have sat one of the high achieving students next to the lower achieving students, to "help" during study time, and group time. This helps keep the lower achieving student "on her toes" and realize that it is possible, while it challenges the higher achieving student to assist her in the work.

I also, challenged the two higher-ability students to do the "Application or Challenge problems" when assigned to work in the workbook. The book has two different options when it comes to practicing the skills. One of the options is to do the "On your Own and Work Together" problems. The other is to do the "Application and Challenge" problems. I typically assign the majority of the group to do the "On your Own and Work Together" activities. However, I encouraged the higher achieving students to do "Application and Challenge" problems to challenge themselves - to go above and beyond. I did not call this out, but instead talked to them prior to the plans. While I didn't hold it against them if they chose not to, they chose to do the challenge and application problem.

d.) Brief narrative explaining what authentic (real-life) critical thinking and/or problem-solving skills students are developing through your unit:

Everyone in his or her life will at some point receive a paycheck. Taxes are a real part of everyday life. After this unit, students understand the different components of payroll. They also understand from both the employee side, and the employer side, the different forms that are important to fill out, as well as how to fill out the forms. Students also know how to fill out their own time cards, and write a payroll check, as well as discussion of advantages and disadvantages of salary vs. hourly employees. Students were given different scenarios while filling out these forms, causing them to think “what if?” Students also were challenged in making appropriate changes after changing the circumstances in the book.

After teaching all of the components of payroll, and different forms, students “saw it in action” on the field trip. Students were taught that even though everything is now electronic, the computer can make mistakes – this is why it is important to learn this material. Students were shown different forms of a business, to see that all of this knowledge can be applied. The Chief Financial Officer, to further explain all of the meanings of the different forms, answered questions from the students.

Students then, wrote a journal as a follow-up from the field trip, reflecting on what they were taught throughout the unit, specifically the real-world application.

e.) Brief narrative or bullets listing different instructional strategies used in the unit:

My unit plan consisted of a variety of instructional strategies including:

- Cooperative Learning
- Demonstration
- Field Trip
- Guided Practice
- Lecture (Direct Instruction)
- Problem-based Learning
- Project-based Learning

f.) Brief narrative describing technologies/media integrated in the unit:

During my unit plan, I had the opportunity to have students use Smart Board, calculator, and computer. I used the overhead projector as well as the projector from the computer. The Smart Board was used when filling out examples of a time card. This allowed students and myself to be interactive with the Smart Board in filling out a time card. I put transparencies of a variety of different forms, as well as the answers to problems in which students worked in their book, so students could have a visual representation. I also put examples of different forms that dealt with payroll on the projector, from the computer – this allowed students to have a visual representation of what I was talking about. Students used their calculator to help solve the problems, and used a computer to type their journal as part of the project.

2.) Assessment Narratives:

a.) Brief narrative explaining any accommodations you made for the differing needs of the students in your assessment:

I have found with the lower achieving student, that one-on-one attention really helps her understand the material. She also always feels overwhelmed when doing a test. During the course of the unit, I sat down and helped the student work through some of the problems, and had her verbally explain how to do the problems, this helped her. Also, during the test, I was able to sit down and go through it one-on-one, just simplifying the directions. She seems to over-complicate things. Helping her simplify the directions, specifically for the problem, really seemed to assist her nerves in taking the test. While I didn't give her any answers, it was amazing that just by her talking it out, she was able to work through the entire problem. Yes, she still made mistakes, but much less mistakes than usual.

3.) Project Narratives

a.) Brief narrative explaining how directions were presented to students:

I have found by outlining the project in written format is very beneficial. On the front side of the rubric, I included the written instructions of the Field Trip project. This was not the traditional "project." The paragraphs and sentences written regarding the project, explained that this project would be over asking questions that showed research on the field trip, reflecting on the field trip and unit plan through writing a journal, and participating on the field trip. I passed out this requirement on day 7, and gave students time to write questions, and research questions. We went over the requirements, and I orally explained my expectations. Furthermore, I re-explained the directions before leaving for the fieldtrip. I also explained it the day they had to write the journal in the class.

b.) Brief narrative explaining how the project relates to the standards in the unit:

While this project does not directly focus on a certain standard, it does focus heavily on the ancillary standard through the unit. The project also acts as a huge “Wrap-up” to the entire unit. The ancillary standard that I am using is English 10.6: “Students write using Standard English conventions.” Part of the grade will be evaluated making sure students use the appropriate mechanics. This project also enhanced the students’ knowledge of all of the different standards that were assessed in this unit- as students had to use the appropriate terminology (ACCI.6.2.6) while asking questions, as well as using the background knowledge they had to understand what the field trip was all about. Many of the students asked questions, and answered questions on the field trip that related to ACCI.4.1.3 and ACCI.4.1.4.

c.) Brief narrative explaining how the project accounts for differences in students:

It seems this class has a variety of different personalities. Some of the students really enjoy speaking up and aren't afraid to ask questions, or speak out. Other students are timid, and really would rather not speak – this does not mean they are not participating. This project did require everyone to participate in the field trip- and ask questions at one point in time, however this wasn't the full project. Instead, students could “redeem” themselves if they chose not to ask questions, and write a journal. This allows students to ask questions, be actively involved, and reflect on everything that they learned. The point values weighed heavily on the journal, and the actual writing of the questions. The participation was not the major portion of the project. Also the participation required the students to not just actively participate, but also be heavily engaged in the field trip process.

d.) Brief narrative explaining how the project connects/engages students in real-life applications of knowledge of skills acquired in the unit:

After teaching all of the components of payroll, and different forms, students “saw it in action” on the field trip. Students were taught that even though everything is now electronic, the computer can make mistakes – this is why it is important to learn this material. Students were shown different forms of a business, to see that all of this knowledge can be applied. The Chief Financial Officer, to further explain all of the meanings of the different forms, answered questions from the students.

Students then, wrote a journal as a follow-up from the field trip, reflecting on what they were taught throughout the unit, specifically the real-world application. Students not only saw real-life forms of payroll, but also realized the importance of reflecting on what they learned.

e.) Brief narrative explaining what the criteria for the project was and how students were informed of the criteria:

The criteria of this project included writing of questions that showed research. These questions were written on a note card and approved prior to the field trip. Students were expected to use the knowledge that they knew from the unit plan, and answer questions – participating fully throughout the field trip. Students also wrote a journal reflecting on the material that they learned throughout the unit and the field trip. Mechanics were evaluated as part of the requirement as well.

I have found by outlining the project in written format is very beneficial. On the front side of the rubric, I included the written instructions of the Field Trip project. This was not the traditional “project.” The paragraphs and sentences written regarding the project, explained that this project would be over asking questions that showed research on the field trip, reflecting on the field trip and unit plan through writing a journal, and participating on the field trip. I passed out this requirement on day 7, and gave students time to write questions, and research questions. We went over the requirements, and I orally explained my expectations. Furthermore, I re-explained the directions before leaving for the fieldtrip. I also explained it the day they had to write the journal in the class.

4. Project Rubric Narratives

a.) Brief narrative (cut and pasted from your Student Project and Rubric section) explaining what the criteria for the project was and how students were informed of the criteria.

The criteria of this project included writing of questions that showed research. These questions were written on a note card and approved prior to the field trip. Students were expected to use the knowledge that they knew from the unit plan, and answer questions – participating fully throughout the field trip. Students also wrote a journal reflecting on the material that they learned throughout the unit and the field trip. Mechanics were evaluated as part of the requirement as well.

I have found by outlining the project in written format is very beneficial. On the front side of the rubric, I included the written instructions of the Field Trip project. This was not the traditional “project.” The paragraphs and sentences written regarding the project, explained that this project would be over asking questions that showed research on the field trip, reflecting on the field trip and unit plan through writing a journal, and participating on the field trip. I passed out this requirement on day 7, and gave students time to write questions, and research questions. We went over the requirements, and I orally explained my expectations. Furthermore, I re-explained the directions before leaving for the fieldtrip. I also explained it the day they had to write the journal in the class.

Evaluation of Student Learning Narratives:

a.) Brief narrative explaining, based on the graph information, how students performed collectively and individually on the pretest.

After graphing the standards and indicators, I sat back and concluded that I have a lot of work to do. I originally had thought that, on average, students would achieve around 40% on the pretest. I knew two students in the nine-student class would do very well, some average, and some poor. This is based on my past experience with tests that I have given. However, after letting Microsoft Excel do the math, and calculations, the number, quite honestly shocked me with a 22.5% class average.

Each student did read the test, answer what they thought best. I insisted that there were to be no *blanks* on the multiple choice, matching, and true false sections. If the students had no idea of what to do on the problem portion, they could leave the answers blank, but I encouraged them to do their best at critically thinking, and using the knowledge they knew to figure it out.

Individually, student number 6, always does a great job, and always puts forth so much effort. Having the highest grade on the Pre test, did not shock me. However, Student number 2 and 3 shocked me when seeing how “well” they did. Normally average students, these two students put forth a lot of effort, and gained points on the problem portion of the test.

I have found, during grading this test, I could not hold the expectation that students would understand that – however I became pleasantly surprised when it

was evident that students *tried*. I spoke with my classroom teacher about this, and told her that I was just so happy to see the students *try* to figure it out on their own, versus just give up. While this happened on four occasions, I will definitely embrace that factor.

Using this pretest information will allow me to focus on standards ACCL.4.1, as well as ACCL.4.1.3. Focusing on these standards during my lesson plans through the use of technology, as well as implementing different activities, I know these students will have the opportunity to improve, and achieve my personal goal of a class average of 75%.

5b.) Brief narrative explaining what changes were made to the unit based on pretest data; if no changes were necessary, explain why not.

Realizing that students really had no idea how to calculate his/her own time card, I knew that I would have them do this. I was just going to jump in the material, and calculate total earnings, thinking that students would know how to figure up that from 8:00am – 12:30pm, would be considered 4 hours and 30 minutes... I was wrong. With that in mind, I decided to have students “clock in and out.” Using their future job in mind, students will write down what they think their hours will be. From there, students will calculate the total hours. This is exactly what they will have to do on the test. However, by making this meaningful to them, I feel it may “sink in” much better.

Furthermore, I realized that students don’t understand what “time and a half” means (when calculating overtime.) Each of the students will be required to have overtime in their job. This should initiate a discussion, which will talk about the difference between salary and hourly paid jobs. Again, by placing this material in *their* world, they should be able to comprehend it better.

Also, I have made sure to contact the speakers, for when we go on our field trip, to make sure they discuss how time cards are calculated, and discuss how overtime is figured in their businesses.

I feel these were the most prevalent changes necessary to ensure students learning. I have to continue to remind myself that, just because I *think* students know certain material, doesn’t always mean they do know certain material. I’m really starting to understand that pre-tests can be and are useful tools, if they are taken seriously, and adjustments are made accordingly.

c.) Brief narrative explaining, based on the project graph information, how students performed collectively and individually on the project. Include analysis of how the weighting and/or performance on the rubric elements may have affected the total score for the project.

The project graph information shows that overall, students did very well on the project. They really seemed to enjoy the project, and the flexibility they had – furthermore, the students enjoyed writing the journal and reflecting on what they had learned throughout the course of the unit and field trip. The project consisted of four parts: questions, participation, journal and mechanics in the journal. Half of the project (approximately) was split up so 13 points were on the journal and the mechanics of the journal. Ten points for the journal, and three points were evaluated for the mechanics. Participation was worth seven points – this included the participation on the field trip, and making sure students were attentive, as well as asked appropriate questions. In which, the questions were worth five points. The questions required students to use knowledge and research within the chapters.

The weights of the project affected the scores slightly affected the results. Overall, students did very well in writing the questions, and the participation on the field trip did not hurt the students' grades at all. The major component that affected the students' performance was the journal. In order to achieve full points, students needed to cite specific examples of what they learned on the field trip – many neglected to do this, causing them to lose points. I encouraged students to look at the rubric before they turned it in. I can tell the students that did, versus those that didn't.

d.) Brief narrative explaining, based on the graph information, how students performed collectively and individually on the post-test.

When I first looked at the posttest results, I was disappointed. However, when I compared the test results to pretest, I felt relieved and knew that the students did indeed learn something. The test results are normal for this class. The average was a 70%. I did not meet my goal, and I know exactly why (see narrative 5e). As a whole, the students did well – and seemed to understand the majority of the material. Individually, the student that did the worst on the pretest did not do the worst on the post-test, which made me feel good. This was also the student that I differentiated my approach to when it came to giving her the test, as I went over the directions with her. The student that did the best, is always the best student, and did very well. The student, who did the second best, typically does not perform high. I was very impressed with his performance, and was very pleased. He was actively engaged in these lessons, and did his work – I think he realized that it does and will pay off. The rest of the students performed average, which is normal for this specific class.

e.) Brief narrative explaining, based on graph and performance information, the strengths and weaknesses of instructional approaches used during the unit

So many times in accounting class, we are worried about the “how” of the problems. How to do the problem, how to make sure the General Ledger balances out, how to fill out a timecard, etc; we often forget the actual concepts. This was the case. I spent the majority of the time having students practicing filling out time cards, practice working with recording payroll, and doing problems, that I did not spend my time wisely in focusing on the concepts – in which students were tested over. Spending the majority of the amount of time on the problem was very beneficial for the students, and paid off as they did well on the test. However, students struggled in the matching area, where they were tested over vocab. I feel that I could have prevented this by doing a simple crossword puzzle, or an activity to engage the students in learning the words and definitions better. I also should have focused more time in class on working on building the students knowledge with the vocabulary, and conceptual facts. Overall, I am pleased with the students and how they performed on the entire test.