

Jay Curriculum: Unit Cover Page

Unit title: Payroll – Unit 3

Grade Level: 10-12

Content Area(s): Accounting

Date Created:

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Year 1 Map & Template Development

- Map/Matrix Completed
- Material & Resources Listed
- Draft Design Template Completed
- Initial Draft Template Document

Year 2 Piloting

- Develop:
- Performance Tasks
- Other Assessments
- Scoring Rubrics
- Piloted

Year 3 Review & Complete Assessment

- Performance Tasks Development
- Other Assessments Completed
- Scoring Rubrics Completed
- Reviewed/Revised Templates

Year 4

- Full Implementation
- Benchmarks Established

Standard(s)/Performance Indicators:

- Math
- C2 Predict and draw conclusion from charts, tables, and graphs that summarize data for practical situations
- B2 Explain operations with number systems other than base ten
- H3 Formulate and solve equations and inequalities

Unit: Payroll – Unit 3

Brief Summary of Unit/Topic

Summary:

Students will learn how to complete payroll records: payroll time cards, payroll register, payroll checks, accumulated earnings records. They will learn how to compute employer and employee payroll taxes.

Stage #1: Identify Desired Results

Essential Question/s:

General understanding/s (What is worth being familiar with?)

Students will know:

How to calculate time and complete a time card; figure regular and overtime hours and rates of pay to arrive at gross pay; understand the purpose of deductions and how to figure payroll taxes and voluntary deductions; understand that there is a tax base for social security and unemployment tax (which changes yearly); know what a W4 form is, how to complete one, and how it affects your net pay; how to write payroll checks and the importance of a separate payroll checking account; how to complete and accumulated earnings record; how to journalize post payroll transactions; understand that employers must file periodic reports to the federal and state government.

Students will be able to:

Complete a time card; complete a payroll register; prove and rule a payroll register; issue employee payroll checks; complete employee accumulated earnings records; journalize and post payroll transactions in special journals.

Enduring Understanding/s:

Know the difference between net and gross pay

Know the difference between regular and overtime hours and rates of pay, explain base 60 used for a clock in order to figure payroll; compare base 60 with other number systems

Know different types of payroll taxes and their purpose

Know which voluntary deductions are available to them (bonds, health insurance, savings accounts, charities, etc.)

Know how to complete a W4 form and impact of choosing marital status and number of allowances on your net pay

Know how to interpret a payroll check and check stub.

Stage #2: Evidence

What evidence will students have to provide in order to demonstrate that they have developed the skills, knowledge and understanding to successfully complete this unit?

Performance Tasks/Products/other assessments Performance tasks should have a <u>scoring guide</u> .	<i>Performance Indicators</i> for this task.* Example: ELA: C- 1,2,3 Science: B- 3,5,7 SS His: H- 2	<u>Modalities</u> K =Kinesthetic O =oral V =visual W =written	Are <u>examples</u> available to students? ? Y, N, or N/A	Component of Local Assessment System? Y or N (See aligned scoring guide .)
Problem 16M from Century 21 Accounting – First Year. Fifth Edition. South-Western Publishing Co.	Math B2, C2, H3			
QUIZZES, TESTS, PROMPTS				
Chapter Tests				
OTHER				
Completion of in-class work and homework				
STUDENT SELF ASSESSMENT				
Proving equality of payroll register				

*Abbreviate: English Language Arts= ELA, Career Preparation=CP, Modern and Classical Languages=MCL, Social Studies=SS, Visual and Performing Arts=VPA

Stage #3: Plan learning experiences & instruction

What teaching & learning experiences may equip students to develop & demonstrate the targeted understanding(s)? (activities/plans):

1. Complete time cards – figure regular and overtime hours worked and pay rates to calculate gross pay.
2. Complete a payroll register –figure FICA tax, Federal Income Tax by reading tax withholding tables, employee deductions to arrive at net pay.
3. Prove, total and rule payroll register
4. Issue employee payroll checks for net pay
5. Complete accumulated employee earnings records
6. Journalize and post payment of a payroll in the cash payments journal
7. Journalize and post employer payroll taxes in the general journal
8. Journalize and post payment of employee and employer payroll taxes

REFERENCES:

Century 21 Accounting, Emphasizing Special Journal Applications, 5th Edition; Robert M. Swanson, et. al.; South-Western Publishing Co., c1992.

Century 21 Accounting, Emphasizing Special Journal Applications, 5th Edition, Working papers and study guides; Robert M. Swanson, et. al.; South-Western Publishing Co., c1992.

Video Transfer, A Business Simulation, South-Western, c1992

Viking Marine, A Business Simulation, South-Western, c1992