***Lesson Plans for the Week of: March 6-10, 2017 Teacher: J. McMullen Course: Accounting Period: 2nd***

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| ***Essential Components of each Lesson*** | **Monday** | **Tuesday** | | | **Wednesday** | | **Thursday** | **Friday** | |
| ***Competency #:***  ***The Student Will:*** | 6320-90 – Describe payroll concepts used to determine gross earnings.         -91 – Explain the purposes of withholdings and other deductions.  -92 – Calculate employee gross earnings, withholdings, and net pay on a payroll register.  -93 – Explain employer payroll taxes.  -94 – Calculate employer payroll taxes.  -95 – Journalize payroll and payroll tax expense transactions.  -96 – Maintain employee earnings records.  -97 – Generate payroll checks.  -98 – Identify source documents required for adding and deleting employees from payroll.  -99 – Describe record-organization and retention-schedule procedures for payroll and payroll taxes. | | | | | | | | |
|  | -Century 21 Accounting GJ 10e Text  -Century 21 Accounting GJ 10e Working Papers  -Century 21 Accounting GJ 10e Automated Accounting Program | | | | | | | | |
| ***Lesson/Activity***  ***Type of Presentation*** | * Calculate employee hourly earnings * Determine federal income tax withholdings * Calculate Social Security and Medicare taxes | | * Explain how employees are paid * Calculate employee hourly earnings using time cards * Teacher led examples * Independent practice with teacher monitoring | * Demonstrate the process for determining federal income tax withholdings * Demonstrate the process for calculating social security and Medicare taxes | | * Prepare a payroll register * Prepare employee earnings records | | | * Justify the use of a payroll checking account * Prepare employee payroll checks |
| ***Assessment:*** | -Chapter 12 Math Sheet | | -Chapter 12 – 12-1 page 344-349  -Application Problems 12-1 page 371 | -Chapter 12 – 12-2 page 351-356  -Application Problems 12-2 page 371 | | -Chapter 12 – 12-3 page 358-361  -Application Problems 12-3 page 372 | | | -Chapter 12 – 12-4 page 364-366  -Application Problems 12-1 page 372 |
| ***Extension/***  ***Homework*** | N/A | | Complete Assessment | Complete Assessment | | Complete Assessment | | | Complete Assessment |