***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 |