This curriculum guide provides the student with an understanding of the various methods of handling, paying, and recording payroll and sales taxes; fixed assets and their disposal; depreciation; losses due to bad debts; various types of notes; and accrued interest and expenses. Also listed are the 27 performance objectives, a course outline, suggested procedures and learning activities, evaluative instruments, and seven pages of resources for students and teachers. (Author/BP)
SPECIAL BOOKKEEPING APPLICATIONS

Business Education--7708.41 (New: 7624.42)

DIVISION OF INSTRUCTION 1971
SPECIAL BOOKKEEPING APPLICATIONS

7708.41 (New: 7624.42)

Business Education

Written by Cecelia Hartney
And Approved by the Business Education Steering Committee
For Quimnester Courses

for the

DIVISION OF INSTRUCTION
Dade County Public Schools
Miami, FL. 33132
1973
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I. COURSE TITLE -- SPECIAL BOOKKEEPING APPLICATIONS

II. COURSE NUMBER -- 7708.41 (New: 7624.62)

III. COURSE DESCRIPTION

A. Synopsis
Various methods of handling, paying, and recording payroll and sales taxes; fixed assets and their disposal; depreciation; losses due to bad debts; various types of notes; and accrued interest and expense.

B. Textbook
One or more of the state adopted textbooks for bookkeeping and accounting or one of the department's choosing.

C. Occupational Relationships

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IV. COURSE ENROLLMENT GUIDELINES

A. Prior Experiences Needed
The student should have attained the performance objectives of the following courses: Introduction to Bookkeeping, Special Journals and Ledgers, and Completing the Bookkeeping Cycle.

B. Pretest
A pretest for this course is optional. The pretest may be used to diagnose individual capabilities and be used to determine placement of the students on individualized learning packages. It can also be used by the students as a self-measurement of their individual progress; or to determine if the students have already met the objectives of this course and should proceed to the second-year bookkeeping courses.
V. COURSE OF STUDY PERFORMANCE OBJECTIVES

Upon successful completion of this course, the student will be able to--

1. journalize the necessary payroll entries in a given combination journal to record the payroll tax expenses from the information provided on a given payroll register;

2. classify the accounts related to information recorded on a given payroll register in the following categories: (a) expense account, (b) liability account, (c) an account used for recording an employer tax, an employee tax, or both and tell how the source is used to determine the amounts charged to each account;

3. determine from a given set of payroll transactions (a) when the employer must pay the income taxes and FICA taxes withheld; (b) the FICA taxes and state and federal unemployment taxes for which the employer is liable; and (c) what entries are necessary for payment in a combination journal;

4. prepare Form W-2, Wage and Tax Statement, from given information for an employee and be able to state the purpose of the form;

5. state the purpose of Form 941, Employer's Quarterly Federal Tax Return, and the dates by which it must be filed each quarter;

6. state the purpose of Form W-3, Reconciliation of Income Tax Withheld and Transmittal of Wage and Tax Statements, and the date it must be filed;

7. using the straight-line method, calculate depreciation and book value of at least four fixed assets for a given period of time when provided with the following information: original cost, date of purchase, estimated scrap value, and estimated life;

8. record an adjusting entry for depreciation from given information on a fixed asset in a combination journal;

9. record adjusting and closing entries from given information involving depreciation expense accounts and accumulated depreciation;

10. record in a combination journal the depreciation of a given fixed asset for a portion of a fiscal period from given data necessary for computation of depreciation;

11. record in a combination journal entries that reflect the disposal of a fixed asset for the following given situations: a sale, a discard, and a trade in;

12. complete an income statement showing other income and other expenses from the necessary given information;
13. record in a combination journal an entry from given data for each of the following situations that could occur in the process of selling a fixed asset: gain on a fixed asset and loss on a fixed asset;

14. state when an account receivable becomes a bad debt;

15. record in a combination journal entries relating to given bad debts involving each of the following: allowance or estimated method, direct write-off method, and reinstatement and payment of account;

16. state the three methods of estimating uncollectible accounts;

17. complete an 8-column work sheet for a given annual fiscal period with given information for bad debts; prepare an income statement, a capital statement, and a balance sheet; record the appropriate adjusting and closing entries and post to the ledger accounts; and prepare a post-closing trial balance;

18. record in a sales journal (with a special column for sales taxes payable-cr.) a month's given charge sales transactions, posting during the month to the appropriate individual accounts and at the end of the month posting the totals to the appropriate accounts;

19. record in a cash receipts journal (with a special column for sales taxes payable-cr.) a month's given cash sales transactions, posting during the month to the appropriate individual accounts and at the end of the month posting the totals to the appropriate accounts;

20. record in a columnar cash payments journal and general journal given transactions involving the payment of sales taxes, recording sales taxes on sales returns and allowances, recording purchases returns and writing off bad debts, and correcting entries;

21. state the procedures to be followed if sales invoices are used instead of the sales journal;

22. identify on a given promissory note the following information: (a) date, (b) time, (c) payee, (d) principal, (e) interest rate, (f) maturity date, and (g) maker;

23. compute the following information for three given notes when given the necessary data: (a) maturity date, (b) interest, (c) discount, and (d) proceeds;

24. record entries from given information relating to notes receivable and notes payable in the appropriate journal (cash receipts journal, cash payments journal, or 4-column general journal);

25. explain why it is necessary for a business to record accruals;
V. COURSE OF STUDY PERFORMANCE OBJECTIVES, Continued

26. record in a columnar general journal adjusting entries from given data for accrued income and accrued expenses; post the entries to the appropriate ledger accounts; close the income and expense accounts and post the entries; and record and post the reversing entries for the new fiscal period; and

27. use legible penmanship that is judged by the teacher to be acceptable.

VI. COURSE CONTENT

A. Equipment and Supplies
   1. Basic
      a. Tables, minimum 20" x 40"
      b. Chairs with bookracks
      c. Textbook for each student
      d. Workbooks
      e. Bookkeeping notebooks
      f. Accounting paper
      g. Rulers
      h. Pen, pencils, and scratch paper
      i. Learning activity packages
      j. Adding machines
      k. Pencil sharpener
      l. Chalkboard
      m. Storage cabinets
      n. Waste basket
   2. Supplementary
      a. Overhead projector and screen
      b. Opaque projector
      c. Filmstrip projector
      d. Videotape playback unit and BPI bookkeeping videotapes
      e. Transparencies and filmstrips
      f. Columnar analysis paper appropriate for the course
      g. Bookkeeping wall charts
      h. Bulletin boards and posters
      i. AV table and listening stations

B. Payroll Accounts, Taxes, and Reports
   1. The payroll register
      a. Analyze payroll register
      b. Classify accounts
         (1) Expense
            (a) Employer
            (b) Employee
         (2) Liability
   2. Recording the payroll entry
      a. Source document--payroll register
      b. Types of taxes
         (1) FICA
         (2) State income
         (3) Federal income
VI. COURSE CONTENT, Continued

C. Journal entry
   (1) Salary expense
   (2) Tax and miscellaneous deductions as liabilities

3. Employer's payroll taxes
   a. Types of taxes
      (1) FICA
      (2) State unemployment
      (3) Federal unemployment
   b. Journal entry
      (1) Computing taxes related to employer responsibility for payrolls
      (2) Recording payroll tax expenses of the business
      (3) Recording payroll tax liabilities of the business

4. Entries for recording payment of withheld taxes and employer payroll taxes
   a. Payment of liability for employee's income taxes and FICA taxes
   b. Payment of liability for state unemployment taxes
   c. Payment of liability for federal unemployment taxes

5. Wage and Tax Statement, W-2 Form
   a. Purpose of statement
   b. Date issued to employees

6. Employer's quarterly federal tax return, Form 941
   a. Purpose
   b. Due date

   a. Purpose
   b. Due date

C. Fixed Assets and Depreciation
1. Definitions
2. Recording purchase of fixed assets (review)
   a. Cash or credit
   b. Journal entries
3. Determining amount of depreciation expense
   a. Information needed
      (1) Original cost of the fixed asset
      (2) Estimated useful life of the asset
      (3) Estimated scrap value at the end of its useful life
   b. Computation of expense using straight-line method
   c. Book value of fixed asset (purpose)
   d. Fixed asset record
      (1) Purpose
      (2) Data given on the record
4. Accounts used for determining depreciation for a fiscal period
   a. Depreciation expense
   b. Accumulated depreciation
      (1) Purpose
      (2) Valuation account
      (3) Minus asset account
VI. COURSE CONTENT, Continued

5. Worksheet adjustments for depreciation
   a. Adjustment to transfer depreciation expense to the valuation account
   b. Transferral of income statement accounts to proper columns on the worksheet

6. Adjusting entry for depreciation expense
   a. Source document--adjustment columns of the worksheet
   b. Recording in the journal
   c. Posting to appropriate accounts

7. Depreciation accounts on financial statements
   a. Expenses listed under operating expenses on income statement
   b. Valuation accounts listed immediately after appropriate fixed asset on balance sheet

D. Disposal of Fixed Assets
   1. Means of disposal
      a. Sale
      b. Discard as worthless
      c. Trade in
   2. Gain on the sale of a fixed asset
      a. Increase in value
      b. Gain treated as taxable income
      c. Recording entries for the sale with a gain
         (1) Depreciation for part of the current fiscal period recorded first and posted
         (2) Closing accounts--the fixed asset and its corresponding valuation account
         (3) Credit for cash or charge; and increase of income
   3. Loss on the sale of a fixed asset
      a. Decrease in value
      b. Purpose of recording loss--reduction of income taxes
      c. Recording entries for the loss
         (1) Depreciation for part of the current fiscal period recorded first and posted
         (2) Closing accounts--the fixed asset and its corresponding valuation account
         (3) Credit for cash or charge; and decrease of income
   4. Discarding fixed assets
      a. When there is no book value
         (1) Accumulated depreciation account and fixed asset account equal
         (2) Accounts closed
      b. When there is a value remaining
         (1) Valuation and asset account open
         (2) Difference of valuation account and asset account transferred to Loss on Fixed Assets account
   5. Trading in a fixed asset
      a. Journal entry for current depreciation and post
      b. Journal entry for actual trade-in
      c. Relation of book value of new asset to market price
         (1) Calculate the book value of new asset
         (2) Fixed asset account + accumulated depreciation account = new fixed asset account.
VI. COURSE CONTENT, Continued

6. Income statement showing other income and other expense
   a. Other income - gain on fixed assets
   b. Other expense - loss on fixed assets

E. Bad Debts and Valuation of Accounts Receivable

1. Terms
   a. Bad debts
   b. Aging of accounts receivable

2. Adjustment on the worksheet
   a. Allowance for bad debts
      (1) Valuation account
      (2) Decrease in asset, accounts receivable
      (3) Appears on balance sheet
   b. Bad debts expense
      (1) Treated as operating expense
      (2) Appears on income statement

3. Write-off of uncollectible accounts
   a. Determine when customer will not or cannot pay
   b. Journal entry
      (1) Charge to allowance for bad debts
      (2) Decrease accounts receivable controlling account and
          customer's account

4. Other methods of estimating bad debts
   a. Percentage of net sales for fiscal period
   b. Percentage of total charge sales for fiscal period
   c. Direct write off of uncollectible accounts

F. Sales Taxes for Sales and Purchases

1. Sales tax
   a. Definition
   b. Liability to business
   c. Records needed

2. Sales tax on charge sales
   a. Source document--sales invoice
   b. Columnar sales journal
      (1) Special column for sales taxes payable--credit
      (2) Accounts receivable--customer's account is increased
          for total amount of the sale (including tax)
      (3) Sales and sales taxes payable kept separate to show
          liability of tax to government
      (4) Posted to accounts receivable ledger during the fiscal
          period and totals to general ledger at the end of the
          fiscal period

3. Sales taxes on cash sales
   a. Source document--cash register tapes
   b. Cash receipts journal
      (1) Special column for sales taxes payable--credit
      (2) Cash is increased for total of sales and sales taxes
          payable
      (3) Totals of columns posted to general ledger accounts at
          the end of the fiscal period
VI. COURSE CONTENT, Continued

4. Payment of sales taxes collected
   a. Determine when paid in state of business' operation
   b. Recording payment
      (1) Cash payments journal
      (2) Show decrease in liability
      (3) Totals of columns posted at end of month, individual accounts posted during month

5. Columnar general journal
   a. Special columns
      (1) Accounts payable--debit
      (2) Accounts receivable--credit
   b. Sales returns
      (1) Source document-credit memo
      (2) Liability--sales taxes payable must be decreased
      (3) Customer's account decreased
      (4) Sales returns and allowances increased to show decrease in actual sales
   c. Purchase returns
   d. Write-off of bad debts
   e. Correcting entries
   f. Totals of special columns posted at the end of the fiscal period

G. Promissory Notes and Interest
   1. Promissory note
      a. Definition
      b. Parts of a note
         (1) Date
         (2) Time
         (3) Payee
         (4) Principal
         (5) Interest rate
         (6) Maturity date
         (7) Maker
      c. Reasons for using
   2. Interest
      a. Principal times rate times time
      b. Interest-bearing notes
      c. Non-interest bearing notes
      d. Use of interest tables
   3. Notes payable
      a. Current liability
      b. Extension of time
      c. Borrowing from a bank
      d. Purchase of equipment with a note
      e. Payment of interest
         (1) Treated as expense
         (2) Entry in cash payments journal
      f. Payment of interest and principal at maturity
         (1) Write off liability
         (2) Charge expense account for interest
VI. COURSE CONTENT, Continued

4. Notes receivable
   a. Current asset
   b. Journal entry for receiving a note from a customer
      (1) Increase asset notes receivable
      (2) Decrease customer's and accounts receivable account
      (3) Recorded in four-column general journal
   c. Journal entry for collection of a note receivable
      (1) Cash increased for total of note plus interest
      (2) Interest treated as income
      (3) Notes receivable decreased
      (4) Recorded in cash receipts journal
   d. Dishonored note
      (1) Not paid when due and determined to be uncollectable
      (2) Amount of note transferred back into Accounts Receivable account and customer's account
      (3) Recorded in 4-column general journal

5. Treatment of note transactions at the end of the fiscal period
   a. Worksheet
      (1) Interest income
      (2) Interest expense
   b. Income statement
      (1) Interest income treated as other income
      (2) Interest expense treated as other expense

H. Accruals

1. Accrued income
   a. Definition
   b. Purposes for recording
      (1) Interest income or expense will not be understated for the fiscal period
      (2) Total assets and proprietorship will not be understated
      (3) Prevents overstating the following period's income
   c. Worksheet adjustment needed
      (1) Increase interest receivable for interest earned but not received during the fiscal period
      (2) Increase interest income for the amount earned during the fiscal period
   d. Adjusting entry in general journal
   e. Financial statements affected
      (1) Balance sheet--interest receivable
      (2) Income statement--interest income
   f. Closing entry
   g. Reversing entry
      (1) Readjusts the adjusting entry
      (2) General journal

2. Accrued expenses
   a. Definition
   b. Purpose
      (1) Expense incurred during the fiscal period but not yet paid
VI. COURSE CONTENT, Continued

(2) Expense becomes a liability because it is owed, but not paid

c. Treatment of accrued expenses
(1) Worksheet adjustment to show expense and liability
(2) Adjusting entry to record adjustment in ledger accounts
(3) Liability of expense affects balance sheet
(4) Incurred expense affects income statement
(5) Reversing entry to readjust accounts affected

VII. SUGGESTED PROCEDURES, STRATEGIES, AND LEARNING ACTIVITIES

A. Suggested Teaching Methods
Realizing that students cannot comprehend at the same rate, the individualized approach to teaching this course is recommended. If a school is on modular scheduling, one large group a month is sufficient for films or guest speakers. Learning activity packages and videotapes written for this course can be utilized effectively. If the individual instructor prefers, he/she may prepare his/her own packages or instruction sheets. The teacher can set minimum requirements for completion of each package. Self-evaluations are contained in the available LAPs that enable the student to determine when he is ready for the evaluation of the teacher. Upon successful completion of each package, the student may proceed to the next package. The teacher’s role will be as a guide for the students, a demonstrator, an evaluator of their progress, a motivator, and a resource person to give additional small group or individual explanations as needed.

Students who complete all of the work for this course with a high degree of acceptability before expiration of the nine weeks should be permitted to continue with a more advanced course.

B. Readings
The textbook should serve as the primary resource for the student. Detailed explanations and examples are available for each new lesson and should be studied thoroughly by each student. Learning activity packages can serve as a guide through the individual chapters. Most students will need to read each chapter more than once for a thorough understanding.

C. Definitions of Accounting Terminology
Each student should be required to write definitions for the terms listed at the end of each chapter. This will aid in a broader understanding of the new material being presented in each chapter.

D. Chapter Questions
The chapter questions should be discussed orally by groups of students or written to help understand thoroughly the major points of each chapter. This will help the students see why specific accounts are opened and certain entries must be made.
VII. SUGGESTED PROCEDURES, STRATEGIES, AND LEARNING ACTIVITIES, Continued

E. Study Guides
The study guides, available in the corresponding workbook, can be used as an evaluative instrument for basic knowledge of each chapter, preferably as a self-check without a grade.

F. Case Problems
Case problems provided at the end of each chapter in the various texts can serve as topics for small discussion groups. Each group of students could apply their acquired knowledge in arriving at a solution for their case which can be presented to the entire class by a group leader. These case problems offer practical business applications and will help the students work in a team situation.

G. Applicable Problems
The problems provided at the end of each chapter in the various texts will enable the student to gain experience in applying his skills. It is necessary for each student to have a workbook for his text which provides the necessary working papers.

H. Supplemental Problems
Supplementary problems available in the corresponding workbooks can be used for students who need additional experience in specific areas or as an evaluative instrument to measure the students' ability in completing practical problems.

I. Overhead Projector
Transparencies with overlays, keyed to the chapters in the texts, are available. They enable the instructor to illustrate step-by-step procedures to be followed in each new situation discussed in the chapters. These may be used effectively with small groups for specialized problems or for very large groups if a school is on modular scheduling.

J. Videotaped Lessons
The available videotaped lessons are helpful when using the individualized approach. A student that does not understand the particular unit being studied can play back the tapes as many times as necessary for his own understanding.

K. Adding Machines
Students should be encouraged to use adding-listing machines to aid in computations. The tapes could be used by the students for checking computations and to aid in locating errors.

L. Large Group Discussions and Demonstrations
If LAPS are not used, it will be necessary to have large discussions of difficult concepts and demonstrations of procedures for making the new journal entries.

M. Guest Speakers
Local accountants, businessmen, representatives of the IRS, representatives from state government tax offices, etc., can be
VII. SUGGESTED PROCEDURES, STRATEGIES, AND LEARNING ACTIVITIES, Continued

invited to speak on such items as employer tax liabilities and preparation of the proper forms to record taxes.

N. Individual Reports
Students completing all required work can give extra credit reports on such topics as unemployment taxes, withholding taxes, how a particular business handles bad debts, and so forth. The student can get the information by visiting a local government agency or interviewing a credit manager of a store, and any other means the teacher may suggest.

O. Bulletin Boards and/or Posters
Bulletin boards should be kept as current as possible and be used as a supplementary review for students. They may display such things as: different types of promissory notes and their parts; tax forms; comparative charts of interest rates charged by different banks and/or businesses; comparison of sales taxes from different states; charts showing what taxes are spent on; and any other pertinent subjects the students may choose. Bulletin boards and posters can be assigned to a new small group of students each week which will motivate interest and also help to keep the bulletin boards current.

P. Projects
If the text contains a comprehensive project, it can be used to give the student an overview of all of the bookkeeping procedures for a small business and, an opportunity to demonstrate his ability to do neat, legible, and accurate work. A project can serve to build an understanding of basic bookkeeping procedures.

Q. Practice Set
The practice set should be used as a review and to integrate the accounting principles and procedures learned thus far. Accuracy, neatness, and efficiency should be stressed. At specified time intervals a means for evaluation should be provided to measure student progress.

VIII. EVALUATIVE INSTRUMENTS

A. Pretest
1. Test items in the pretest should be given to the students to see if they have already accomplished the objectives of the course. It should be used as a device to determine whether or not individuals need review on the bookkeeping cycle and special journals and ledgers. Pretests may be graded by the students so that they will have immediate feedback. If the students have a high score, they may make arrangements with their instructor to eliminate some of the required activities and proceed to the teacher evaluation.

2. A pretest may be for the entire course and be designed to measure strengths and weaknesses of each performance objective, or the teacher or student may elect pretests for each chapter.
VIII. EVALUATIVE INSTRUMENTS, Continued

3. A pretest and solutions are included in each individual learning activity package. These may be used by the students for self-assessment of chapter content.

B. Self-Assessment Inventories
These test items should be given to students who have completed sufficient learning activities and feel they can meet the objectives of the unit. These self-assessments are graded by the students with the solution key found in the learning activity packages.

C. Teacher Evaluation
This test is parallel with the pretest and self-assessments in that it covers the same objectives and is of similar difficulty. The test may be for individual chapters or for the entire course.

D. The Practice Set
Tests should be administered at given points throughout the practice set. These tests should be teacher designed and geared toward analyzing the student's progress.

E. Posttest
The posttest should be designed to cover all performance objectives of the quinmester course. It should be similar to the pretest. A posttest may be formed by combining the posttests in the Teacher's Guide for Bookkeeping Learning Activity Packages Numbers 26-29, 32.

IX. RESOURCES FOR STUDENTS

A. Books


IX. RESOURCES FOR STUDENTS, Continued


B. Workbooks


C. Audio-Visual Aids

1. Transparencies


IX. RESOURCES FOR STUDENTS, Continued


2. Wall Charts


3. Learning Activity Packages
A series of bookkeeping learning activity packages are available through Textbook Services, 2210 S. W. Third Street, Miami, Florida 33125.

#11A-LP-26 Payroll Accounts, Taxes, and Reports
#11A-LP-27 Fixed Assets and Depreciation
#11A-LP-28 Disposing of Fixed Assets
#11A-LP-29 Bad Debts and Valuation of Accounts Receivable
#11A-LP-32 Notes and Interest

4. Videotapes
Videotapes (1971) correlated with the above learning activity packages are available from the Department of Media Services, Dade County Public Schools.

D. Practice Sets


X. RESOURCES FOR TEACHERS

A. Books


B. Teacher's Manuals and Solution Booklets

Teacher's manuals and solution booklets that accompany student textbooks are available from South-Western Publishing Company, Gregg Division of McGraw-Hill Book Company, and Pitman Publishing Corporation.

C. Magazines and/or Periodicals


X. RESOURCES FOR TEACHERS, Continued

D. Articles


Weaver, David H. "A Potpourri of Comments About Journals." Business Education World 51:8-9; September-October, 1970.

E. Audio-Visual Aids

1. Learning Activity Packages
   Teacher Package to accompany the bookkeeping series with suggestions for the teacher, evaluative instruments, keys, and blank forms, is available from Textbook Services, 2210 S. W. Third Street, Miami, Florida 33135. (See Resources for Students.)

2. Transparency Originals
   3-M Brand Business Packet No. 1 for Bookkeeping and Accounting. Minnesota Mining and Manufacturing Company, St. Paul, Minnesota. Packet may be obtained from local 3-M dealer.

3. Bulletin Boards

F. Handbooks


G. Monographs and Booklets


