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| **TEXAS CTE LESSON PLAN**  [www.txcte.org](http://www.txcte.org) | |
| **Lesson Identification and TEKS Addressed** | |
| **Career Cluster** | Business Management and Administration |
| **Course Name** | Principles of Business Management, Finance, and Marketing |
| **Lesson/Unit Title** | The Importance of Being Accurate |
| **TEKS Student Expectations** | **130.132. (c) Knowledge and Skills**  (9) The student understands the fundamental principles of money.  (A) The student is expected to explain the importance of providing accurate information  (B) The student is expected to calculate gross and net pay |
| **Basic Direct Teach Lesson**  (Includes Special Education Modifications/Accommodations and  one English Language Proficiency Standards (ELPS) Strategy) | |
| **Instructional Objectives** | (Student Will Be Able To)   * Identify reasons for being accurate in recording information * Identify reasons for being accurate in reporting information * Identify reasons for being accurate in calculating, recording, and reporting gross and net pay * Calculate gross pay and net pay |
| **Rationale** | The purpose of this lesson is to help students understand the importance of being accurate when recording and reporting information. |
| **Duration of Lesson** | 3-5 days |
| **Word Wall/Key Vocabulary**  *(ELPS c1a,c,f; c2b; c3a,b,d; c4c; c5b) PDAS II(5)* | **Accurate** - factual or truthful or closely conforming to an objective standard.  **Recording Information** - to document information.  **Reporting Information** - to state information in either the written, typewritten, or verbal form.  **Calculate** - to determine, typically in a mathematical sense; analyze; compute.  **Hours Worked** - total number of hours a person works in each period.  **Hourly Rate** - amount of money a person earns per hour worked.  **Social Security** - a general term used to refer to the programs mandated by the Social Security Act of1935 that provide assistance to certain segments of the public.  **Social Security Tax** - this tax was created under the Federal Insurance Contributions Act (FICA) andis the amount taken from a contributor’s earnings that covers support for retired workers, those on disability, and individuals who are entitled to survivorship benefits (individuals of a deceased family member who was the primary breadwinner.)  **Federal Taxes** - taxes issued by the federal or national government, which must be paid in addition tostate taxes in the US.  **State Tax** - taxes imposed by a specific state on individuals that inhabit, shop, or do business within itsjurisdictions.  **Medicare**- a federal program that pays for certain health care expenses for people aged 65 or older. **Medicare Tax** - tax deducted from the wages of every legally working American that is used to pay forthe Medicare program.  **Withholdings** - amounts held from employee wages to offset income tax expenses like FICA, **FUTA**,Social Security, and Medicare.  **Deductions** - a fixed amount or percentage permitted by taxation authorities that a tax payer cansubtract from his or her adjusted gross income to arrive at the taxable income.  **Gross Pay** - the total of an employee’s regular remuneration (reward for employment) includingallowances, overtime pay, commissions, and bonuses, and any other amounts before any deductions are made.  **Net Pay** - portion of a salary or wages that an employee gets (takes home) after paying alldeductions and taxes. |
| **Materials/Specialized Equipment Needed** | * Computers * Internet * Calculators (either handheld or on the computer or phone) |
| **Anticipatory Set**  (May include pre-assessment for prior knowledge) | Ask students to do an internet search to see if they can find a video tutorial on how to not pay taxes or a video tutorial on how to keep people from making tax mistakes.  **ASK:** Do people make mistakes?  **ASK:** Will there ever be a time when people don’t make mistakes?  **ASK:** Why do you think being accuracy in calculations is important?  **ASK:** Why do you think accuracy in recording information is important?  **ASK:** Why do you think accuracy in reporting information is important?  **ASK:** Can you think of a time when you inaccurately calculated, recorded, or reported something?  **ASK:** From your personal experience, at what times do people most often get irritated if something isnot accurate? |
| **Direct Instruction \*** | 1. Discovery 2. Internet Search- have students look up a video (see anticipatory set) 3. Introduction 4. Introduce the “why” of the lesson: 5. Help students understand the importance of accuracy in calculating, recording, and reporting information 6. Help students understand how to calculate gross and net pay 7. Need to Know Terms   Teacher Note: Use provided objectives and terms by method of choice   1. Guided Practice I 2. Being Accurate with Words and Numbers 3. Explain to students that to be accurate when it comes to calculating, recording, and reporting information, you must become accurate when working with both words and numbers. 4. You could also include something on listening skills.   Teacher Note: Use the online business writing test of commonly misspelled words of your choosing. Give each student 3 chances at the test, and take the average. You could also take a grade on improvement.  Use the online ten key accuracy test of your choosing. Make sure and have students read the directions right above the test. Again, you could have them work on this and take a grade based on the data (set your own criteria) or just have them do it twice or three times and then take a grade based on improvement.  You could do these tests with them.   1. Independent Practice 2. Reflection and Discussion 3. Have students answer the questions provided on the importance of being accurate ppt. Share answers with class to see all the like and varying answers. 4. Summary 5. Ask provided questions. 6. The formal evaluation can come from taking an average of all grades taken from the independent practices (most commonly misspelled words test, 10 key tests, and calculating gross pay and net pay).   *Individualized Education Plan (IEP) for all special education students must be followed. Examples of accommodations may include, but are not limited to:*   * None |
| **Guided Practice \*** | Have students go to the two online test websites of your choosing (most commonly misspelled business words and ten key test). Help them get started, but they will have to do the tests on their own.  *Individualized Education Plan (IEP) for all special education students must be followed. Examples of accommodations may include, but are not limited to:*   * None |
| **Independent Practice/Laboratory Experience/Differentiated Activities \*** | Have students read the presentation slide (number 8) provided in the ‘The Importance of Being Accurate’ to calculate gross pay and net pay for 5 employees. Help them with the first one, and then let them do the others on their own.  *Individualized Education Plan (IEP) for all special education students must be followed. Examples of accommodations may include, but are not limited to:*   * None |
| **Lesson Closure** | Help students answer the following questions of themselves:   * Can you identify reasons for being accurate in recording information? * Can you identify reasons for being accurate in reporting information? * Can you identify reasons for being accurate in calculating, recording, and reporting gross and net pay? * Can you calculate gross pay and net pay? |
| **Summative / End of Lesson Assessment \*** | **Informal:**  Walk around and spot check students as they work on their own.  Give deadlines for different stages of the assignment.  **Formal:**  Most commonly misspelled words online test  Online ten key test  Calculating Gross Pay and Net Pay Activity  You can take individual grades on all three of these activities, and then average all the grade for a major assessment grade. There is no need for a grading rubric, but a tally sheet has been provided.  *Individualized Education Plan (IEP) for all special education students must be followed. Examples of accommodations may include, but are not limited to:*   * None |
| **References/Resources/**  **Teacher Preparation** | * The teacher will review the terms in the outline, presentation slides, and any handouts to become familiar with the lesson. * Teacher should locate and evaluate various resources and websites before the lesson. * Teacher will have assignments and website information ready to distribute to students. |
| **Additional Required Components** | |
| **English Language Proficiency Standards (ELPS) Strategies** |  |
| **College and Career Readiness Connection[[1]](#footnote-1)** | **Interdisciplinary Correlations:**  **English-English 1**  110.31(b)(1). Reading/Vocabulary Development. Students understand new vocabulary and use it when reading and writing.  110.31(b)(11). Reading/Comprehension of informational text/procedural texts. Students understand how to glean and use information in procedural texts and documents.  **Math-Algebra 1**  111.xx(C)(1) Mathematical Process Standards. The student uses mathematical processes to acquire and demonstrate mathematical understanding. The student is expected to:  (A) apply mathematics to problems arising in everyday life, society, and the workplace;  (B) use a problem-solving model that incorporates analyzing given information, formulating a plan or strategy, determining a solution, justifying the solution, and evaluating the problem-solving process and the reasonableness of the solution;  (C) select tools, including real objects, manipulatives, paper/pencil, and technology as appropriate, and techniques, including mental math, estimation, and number sense as appropriate, to solve problems; |
| **Recommended Strategies** | |
| **Reading Strategies** |  |
| **Quotes** |  |
| **Multimedia/Visual Strategy**  **Presentation Slides + One Additional Technology Connection** |  |
| **Graphic Organizers/Handout** |  |
| **Writing Strategies**  **Journal Entries + 1 Additional Writing Strategy** |  |
| **Communication**  **90 Second Speech Topics** |  |
| **Other Essential Lesson Components** | |
| **Enrichment Activity**  (e.g., homework assignment) | To extend the lesson, have students use a job search website to research potential jobs/careers and find out the reported gross pay amount. From that, have them calculate net pay based on two taxes being taken out (percentages @ your discretion) of the gross pay amount. |
| **Family/Community Connection** |  |
| **CTSO connection(s)** | Business Professionals of America  Future Business Leaders of America |
| **Service Learning Projects** |  |
| **Lesson Notes** |  |

1. Visit the Texas College and Career Readiness Standards at <http://www.thecb.state.tx.us/collegereadiness/CRS.pdf>, Texas Higher Education Coordinating Board (THECB), 2009. [↑](#footnote-ref-1)