

# Teacher Resources

## Accounting, Advanced 6321

### Instructional Scenarios

**Duty/Concept Area(s):** Understanding Accounting Concepts for Inventory

**Title Ideas:** [Determine the Cost of Merchandise Inventory Using Current Costing Methods](#)

**Duty/Concept Area(s):** Understanding Accounting Concepts for Fixed Assets

**Title Ideas:** [Comparing Methods of Depreciation](#)

**Duty/Concept Area(s):** Exploring Specialized Accounting Systems

**Title Ideas:** [Centralization vs. Decentralization](#)

**Duty/Concept Area(s):** Understanding Business Ethics

**Title Ideas:** [When Companies Are Unethical, Who Does It Affect?](#)

**Duty/Concept Area(s):** Enhancing Career Exploration

**Title Ideas:** [Making Career Decisions](#)

# **Collaborative Lesson Plans**

## **An Account to Remember: Financing the Scientific, Artistic, and Literary Genius of Leonardo da Vinci**

### ***Subjects***

Accounting, Art History, English, Physics

### ***Objective***

Produce an expense account for da Vinci, using present-day financial standards.

### ***Real-world application***

- Modern business demands that art and artifacts of the past be assigned a dollar value for purposes of insurance and comparison to other works.
- Research skills are in demand by today's employers.

### ***Materials needed***

- Art history slides
- References and research aids
- Chart of accounts, general ledger, and balance sheet

### ***Activities***

English students

- Gather information on da Vinci's life and times, and analyze the contributions that made him a true "Renaissance Man."
- Review research and writing processes.

Physics students

- Compile a list of da Vinci's inventions.
- Write a report on da Vinci's inventions and how they use the principles of physics.

Art History students

- Examine and discuss slides detailing da Vinci's art.
- Write a report on da Vinci's art, analyzing it in terms of the principles and elements of design.

Art History, English, Physics students

- Present da Vinci's life, art, and inventions to the Advanced Accounting students.
- Discuss the impact of da Vinci's art and inventions on today's artistic works, scientific concepts, and technological devices.

#### Accounting students

- Assign value to da Vinci's art and inventions.
- Produce an expense account.

#### All students

- Host a Renaissance banquet and present Leonardo da Vinci's expense account.

#### *Evaluation of student performance*

- Art History, English, and Physics teachers evaluate research papers.
- Accounting teacher evaluates expense account.

This lesson plan came from Norfolk Public Schools  
 Granby High School, Norfolk, 804/441-1265  
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 Althea Joyner, English teacher  
 Lisa Vitiello, Art History teacher  
 Judy Zondorak, Accounting teacher

## **Setting Up a Medical Assistant Laboratory**

### ***Subjects***

Medical Assistant, Accounting I

### ***Objectives***

A government grant has been awarded to a rural community to set up a small medical facility. The Medical Assistant class will equip the new facility, maintaining accurate records of all purchases. The Accounting class will record all transactions and report expenditures.

- Determine cost of equipment and medical supplies necessary to establish a new medical assistant laboratory.
- Identify accounts needed to set up and record daily purchases, and provide a detailed list of expenditures to meet the grant requirements.

### ***Real-world application***

Equipping a new laboratory requires the following skills that are valuable in any field of employment:

- Determining the most cost-efficient way to equip a new facility requires research and decision-making skills.
- Ensuring that grant requirements are met requires high-level reading and interpretation of written material and careful attention to detail in reporting.

### ***Materials needed***

- Catalogs: health and medical supplies and equipment, office supplies
- Automated accounting software package

### ***Activities***

- Medical Assistant students make a detailed list of equipment and supplies needed for the laboratory. They establish criteria for selection of equipment and supplies, including layout of building, price, service, delivery time, shipping costs, and reputation of vendors and products.
- Medical Assistant students consult catalogs and other sources of information, determine the most cost-efficient purchases, and complete purchase orders.
- Accounting students translate purchase orders to transactions and record them, using an automated accounting program. They report all expenditures and determine how any money left is to be spent.

### ***Evaluation of student performance***

Project requires a series of reports from both classes, which are rated for accuracy, completeness, and clarity.

This lesson plan came from Appomattox County Public Schools  
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