

# Educators in Industry

## Lesson Plan 1

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Source

*Vicksburg District Library*  
*Based on Interview with Library Director*

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By  
John J. Burns III

Submitted to Dr. Carl Woloszyk,  
in partial fulfillment of requirements for  
Studies In Technology (Educators in Industry) (CTE 612)

Western Michigan University  
Kalamazoo, Michigan  
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## **Description of Project**

Each student in the class will create a Business Quarterly Report. This report will provide information about books purchased by a library for a single quarter of the library's fiscal year.

The student will use the Internet to locate the costs of books used in the report. The student will organize the report by General Ledger account number, and sub-account for a 3-month period (quarter). The spreadsheet must use formulas to perform sub-total and total calculations along with appropriate use of lines and fonts.

Present the completed report & work papers to the instructor.

## **Timeframe**

Expect this project to require:

- 2 sessions of about 1 hour each
  - 1<sup>st</sup> hour to be used to describe project and collect data
  - 2<sup>nd</sup> hour to be used to create, edit, and review spreadsheet with instructor

## **Student Objectives**

Each student will:

- Use the Internet to research the cost of books
- Organize information
- Create and format a spreadsheet in a report format

## **Skills to exercise**

- Business Information Technology tool – Excel skills
- Creative thinking
- Multi-tasking
- Math – summations, formula building
- English – communication – documentation & oral presentation to instructor

## **Instructions**

### *Session 1*

1. Introduce the exercise
2. Handout the student information pages
  - a. Discuss as necessary
3. Get students started on their research and documentation
4. Instructor observes and assists as necessary

### *Session 2*

1. Review as necessary
2. Students complete the Business Quarterly Report
3. Instructor observes and assists as necessary
4. Instructor reviews & grades each students work

## **Supplies, Tools, and Equipment**

- Computer Lab time

## **Handouts**

- Exercise Introduction
- Report requirements page
- Evaluation Plan & Business Quarterly Report RUBRIC

## **Business Quarterly Report RUBRIC Descriptions**

While discussing this information with students is encouraged, instructors may find that actual distribution of this RUBRIC description may skew results, decreasing creativity. The student handouts, specifically the report requirements, provide the students with the information they need to meet the project requirements.

### *Report Requirements*

#### Report Complete

- The report meets the standards defined
  - Contains the minimum quantity of columns & rows
  - Titles are brief & descriptive
    - Includes student's name
  - Cells formatted properly - \$ for currency values, with 2 decimals

#### Content Accurate

- Content fits subject matter
- Formulas sum appropriate cells
- Formulas do not include extraneous cells

#### Organized

- Content arranged in logical order

#### WOW Factor

- Font - easy to read
  - Type & Size
- Color choices
  - Appropriate for common report uses (accounting principles)
  - Allow content to be understood
  - Do not detract from content
- Use of lines
  - Appropriate for common report uses (accounting principles)

*Note:* if you do not sit back and say WOW – then something is missing or incorrect.

### *Work Papers Requirements*

Work Papers are very important in business. They allow a reviewer to trace the flow of information into an electronic calculation or report format.

- Documents are labeled to match the electronic report
- Clear & organized
- Structured – making it easy to recognize the data that made up the report
- Spelling & grammar – correct – to eliminate future misunderstandings
- Include references to websites or other resources

## Instructor Key – Report

### Library Name

Reported by: Student Name

### Book Purchases by General Ledger Account Number, for Quarter 'x'

GL#	Description	Quarter 'x'			Sub-Total
		Month 1	Month 2	Month 3	
<b>710 Books for Children</b>					
	Genre C1	\$14.95	\$59.80	\$149.50	
	Education	\$24.95	\$149.70	\$24.95	
	Reference	\$34.95	\$69.90	\$244.65	
	<b>sub-total</b>	<b>\$74.85</b>	<b>\$279.40</b>	<b>\$419.10</b>	<b>\$773.35</b>
<b>720 Books for Teen's</b>					
	Genre T1	\$11.29	\$112.90	\$0.00	
	Education	\$149.75	\$29.95	\$149.75	
	Reference	\$178.95	\$59.65	\$596.50	
	<b>sub-total</b>	<b>\$339.99</b>	<b>\$202.50</b>	<b>\$746.25</b>	<b>\$1,288.74</b>
<b>750 Books for Adults</b>					
	Genre A1	\$29.90	\$59.80	\$59.80	
	Education	\$124.75	\$149.70	\$49.90	
	Reference	\$279.60	\$69.90	\$524.25	
	<b>sub-total</b>	<b>\$434.25</b>	<b>\$279.40</b>	<b>\$633.95</b>	<b>\$1,347.60</b>
	<b>Total for Quarter</b>				<b>\$3,409.69</b>

**Instructor Key – Formula View**

**Library Name**

Reported by: Student

**Book Purchases by (**

GL#	Description	Quarter 'x'			Sub-Total
		Month 1	Month 2	Month 3	
710	Books for Children				
	Genre C1 14.95	59.8	149.5		
	Education 24.95	149.7	24.95		
	Reference 34.95	69.9	244.65		
	sub-total =SUM(C9:C11)	=SUM(D9:D11)	=SUM(E9:E11)	=SUM(C12:E12)	
720	Books for Teen's				
	Genre T1 11.29	112.9	0		
	Education 149.75	29.95	149.75		
	Reference 178.95	59.65	596.5		
	sub-total =SUM(C15:C17)	=SUM(D15:D17)	=SUM(E15:E17)	=SUM(C18:E18)	
750	Books for Adults				
	Genre A1 29.9	59.8	59.8		
	Education 124.75	149.7	49.9		
	Reference 279.6	69.9	524.25		
	sub-total =SUM(C21:C23)	=SUM(D21:D23)	=SUM(E21:E23)	=SUM(C24:E24)	
		<b>Total for Quarter =SUM(F12,F18,F24)</b>			

## **Introduction**

Students are going to play the role of Book Purchaser at their local library. This person researches and buys books that its patrons would find interesting.

The Book Purchaser has a monthly budget of \$300, for each category that books are purchased; adults, teens, and children. Each category relates to the General Ledger.

The Book Purchaser documents their research and their purchases so they can create a Quarterly Report. This report provides detail such as book categories, total dollars purchased each month and for the quarter, and a total for all book categories.

It is very important that the Book Purchaser take accurate notes. These notes, called Work Papers, enable someone else to review or recreate the quarterly report, or to make similar purchases.

### *Note*

In many libraries, there is more than one purchaser; in fact, they may only handle one category of books. In addition, for this exercise we have limited the budget. Most library's have larger budgets that vary for each category (e.g. more for adults, less for children).

This position at the library is similar to a purchaser at a bookstore – however there is a distinct difference. That difference is that the bookstore's goal is to sell books that make them the most profit, whereas, the library's goal is to buy books that provide value to its community; which may not be the most popular or “cheap” books.

## Requirements

Each student will research and document information that will enable them to create a report.

Grading based on the following requirements:

### *Work Papers minimum requirements*

- Handwritten – because research can take place anywhere (Internet, newspaper, magazine journals, or even listening to speakers)
- For this exercise, accurate website address where you obtained your data
- Contain the data (name, quantity, and costs of books) you used to create the report
- Accurate spelling & grammar
  - Consider someone else using this data to reconstruct your report
- Clear & organized

### *Report minimum requirements*

- Single worksheet in Excel
- Report title
  - Library name
  - Your name
- General Ledger (GL) Account numbers
  - 710 Books for Children
  - 720 Books for Teens
  - 750 Books for Adults
- 3 types of books will be reported (alpha sorted)
  - Reference
  - Education
  - 3<sup>rd</sup> choice is up to you, but must be valid for the assigned GL Account
    - Your Work Papers must detail why you made each selection
- You have a budget of \$300 per month for each GL Account, but that does not mean you have to spend the entire amount each month. FYI – no rollovers of unspent budget.

Your spreadsheet will contain the General Ledger account numbers on the left and you will make up purchases for 3 months (i.e. quarterly report). Therefore, you will likely have the 3 months noted across the top. It also helps to explain what “quarter” this is – does it relate to the normal calendar year, or to a fiscal year?

Under each GL Account description, you will use one row for each detail line – Reference, Education, and your third choice of type. This will include the dollar totals for each month and below your three types a sub-total of each column (do not list each individual book, quantity purchased, and its cost). Generally, the sub-total value is highlighted in some manner (lines, colors, bold, etc). To the right of each sub-total, it is common to total up the 3 months for each GL Account number. Then at the bottom, you would total up all GL Account numbers, for the quarter. In general, the overall total has a double line under it, while sub-totals are denoted with single lines under them.

Name: \_\_\_\_\_

**Evaluation Plan**

There will be a total of 50 points possible, for this project, as follows:

<b>Component</b>	<b>Possible Points</b>
Work papers	25
Report	25

**Business Quarterly Report RUBRIC**

	<b>Needs work</b>	<b>Average</b>	<b>Quality</b>	
<b>Report complete</b>	<b>5+ errors</b>	<b>3-4 errors</b>	<b>0-2 errors</b>	
<i>1 pt off per error</i>				
<b>Grade</b>				
<b>Content accurate</b>	<b>5+ errors</b>	<b>3-4 errors</b>	<b>0-2 errors</b>	
<i>1 pts off per error</i>				
<b>Grade</b>				
<b>Organized</b>	<b>5+ errors</b>	<b>3-4 errors</b>	<b>0-2 errors</b>	
<i>1 pts off per error</i>				
<b>Grade</b>				
<b>WOW Factor</b>	<b>5+ errors</b>	<b>3-4 errors</b>	<b>0-2 errors</b>	
<i>1 pts off per error</i>				
<b>Grade</b>				
<b>Presentation Total</b>				

	<b>Needs work</b>	<b>Average</b>	<b>Quality</b>	
<b>Work Papers complete</b>	<b>5+ errors</b>	<b>3-4 errors</b>	<b>0-2 errors</b>	
<i>1 pt off per error</i>				
<b>Grade</b>				
<b>Content accurate</b>	<b>5+ errors</b>	<b>3-4 errors</b>	<b>0-2 errors</b>	
<i>1 pts off per error</i>				
<b>Grade</b>				
<b>Organized</b>	<b>5+ errors</b>	<b>3-4 errors</b>	<b>0-2 errors</b>	
<i>1 pts off per error</i>				
<b>Grade</b>				
<b>Work Papers Total</b>				

*Note* – Fill in your name then provide this to your instructor.