

SWEETWATER UNION HIGH SCHOOL DISTRICT
DIVISION OF ADULT EDUCATION
Career Technical Education

Principals of Accounting I & II

COURSE APPROVAL

Mission: The Division of Adult Education, a community-focused organization, promotes and facilitates life-long learning for adults to meet the challenges of the 21st century.

Student Learning Outcomes

- Students will establish personal, academic and/or workforce goals and demonstrate progress toward them
- Students will solve problems
- Students will communicate clearly and collaborate with others
- Students will use resources, including technology, to research, organize and communicate information

Course approved by the Sweetwater Board of Trustees

March 21, 1974

Course Revision:

May 1, 1979

December 5, 1985

January 23, 1992

December 16, 2002

December 13, 2004

Note: Title change from “Accountant - 1 & 2 (Bookkeeper)”

December 11, 2006

December 15, 2008

July 26, 2010

July 23, 2012

May 12, 2014

June 27, 2016

Principals of Accounting I & II

Basic Course Information

Course Title:	Principals of Accounting I & II					
CTE Industry Sector:	Business and Finance					
Career Pathway:	Accounting Services					
Course Level:	<input checked="" type="checkbox"/>	Introductory	<input checked="" type="checkbox"/>	Concentration	<input checked="" type="checkbox"/>	Capstone
Course Number:	2661/2662					
CBEDS Title:	Accounting/Computer Accounting					
CBEDS Number:	4600					
Course Hours:	344 hours total					
Prerequisites:	Intermediate Math Skills					
Evaluation:	<ol style="list-style-type: none"> 1. Satisfactory completion of required written and computerized assignments. 2. Satisfactory completion of written objectives and problem examinations on assigned materials and business simulation sets. 3. Satisfactory participation and classroom activities as evaluated by the instructor. 					
Conditions for Repetition:	Students who have failed to meet the objectives because of insufficient attendance or inability to master content may repeat the course.					
Articulation Information:	Southwestern College Basic Business Bookkeeping ACCT					
Articulation Credit:	3 Units (Accounting Beginning/Intermediate) 3 Units (Payroll) if Accounting Beginning/					
High School elective Credit:	This course is offered on a credit/non-credit basis.					
Advisory Committee Meetings:	Annually					

Course Description

Accounting - Beginning/Intermediate is a two-semester career technical course in which students learn introductory concepts in the theory, practice, and methods of accounting procedures. The fundamental principles of double entry accounting are provided, as well as the preparation, arrangement, and analysis of journals, ledgers, worksheets, payroll, and financial statements. Students will also learn Generally Accepted Accounting Principles, business ethics, and laws pertaining to Accounting.

Students successfully completing the accounting course will possess the necessary skills for opening and closing sole proprietorship and partnership businesses; setting up and maintaining charts of accounts, recording daily business transactions, opening and closing books, preparing and analyzing financial statements, and communicating financial information to others in proprietorships and businesses organized as corporations.

Instructional Strategies

1. Teacher is available for one-on-one instruction throughout the set classroom time.
2. Teacher checks work and administers tests.
3. Students work at their own pace in an independent study environment.
4. Students practice business operations by applying accounting skills to business simulation sets.

Teacher supervision of student study time, completion of written assignments	70%
Testing	20%
Teacher/student consultations	10%

Instructional Materials

Textbooks: Bundle: Century 21 Accounting: Multicolumn Journal (with CD-ROM), 8th + Working Papers, Chapters 1-16 + Working Papers, Chapters 17-24 Gilbertson/Lehman/Ross

Career Plan: How this Course fits into the Course Sequence

Sequence of Courses	Course Level			Primary Funding Source		Perkins Funded Yes or No	Total Duration (In hours)
	Intro.	Concentration	Capstone	District/COE	ROCP		
Beginning/Intermediate Accounting / QuickBooks							
Beginning Accounting	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	
Intermediate Accounting	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	
<ul style="list-style-type: none"> • Student can choose from the following groups: 							
QuickBooks	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	

Occupations for Identified Pathway

Pathway occupations organized by level of education and training required for workplace entry. (Asterisked occupations require certification or licensure.)	
Postsecondary Training (Certification and/or AA degree)	College University (Bachelor's degree or higher)
<ul style="list-style-type: none"> • Certificates in Basic and Intermediate Accounting. Articulated with Southwestern College for college credit toward Business or Accounting Degree. 	<ul style="list-style-type: none"> • Credit Analyst • Revenue Agent • Controller

Course Goals

1. Gain an understanding of the use of accounting procedures in a business as well as an appreciation of accounting as a tool in the efficient operation of a business.
2. Examine, analyze, and categorize financial transactions.
3. Understand and apply accounting principles and concepts such as equity investments and withdrawals for sole proprietorships, partnerships, and corporations, revenue recognition and in matching of income and expenses, depreciation of fixed assets, and payroll procedures.
4. Understand how basic principles of internal control systems relate to the accounting cycle such as internal control measures, cash management techniques, the role of managerial accounting, planning and control principles are used to evaluate performance of an organization.
5. Develop necessary accounting skills at a proficiency level appropriate for securing entry-level employment as Accounting Clerks/Payroll Clerks/Bookkeepers or for advanced study, including the use of a spreadsheet computer application program.
6. Explore specific business organizations, such as sole proprietorship, partnerships, and corporations to recognize and gain an appreciation of the special accounting problems inherent in those organizations.
7. Explore and understand concepts of "ethics" and "business ethics."
8. Apply accounting skills to personal financial facts.

STANDARDS LOCATED AFTER INSTRUCTIONAL UNITS

Principles of Accounting: Beginning Instructional Module/Unit

Unit 1	Introduction	Class Hrs.	2	Lab Hrs.	0
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Description:

Students gain an introduction to the course and learn class expectations. They are introduced to the common traits exhibited by people successfully working in this field, personal qualifications, interests, aptitudes, and knowledge of skills necessary to succeed this career pathway. Students examine the historical and economic background of this field as well as current opportunities available. In addition students will examine the personal, professional, and educational requirements needed to meet their goals.

Unit 1 Competency: Upon Completion of this unit, the student is able to:

1. Identify the personal qualifications, interests, aptitudes, knowledge and skills of successful **Accounting Clerk**.
2. Demonstrate an understanding of personal, professional, and educational requirements of this career field.

Unit 2	Chapter 1, Century 21 Accounting	Class Hrs.	4	Lab Hrs.	6
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Description:

Students learn the process of starting a proprietorship and changes that affect the accounting equation.

Unit 2 Competency: Upon Completion of this unit, the student is able to:

1. Define accounting and explain the purpose of the accounting system..
2. Define the concept of generally accepted accounting principles (GAAP) and ascertain the source of these standards
3. Demonstrate an understanding of the fundamental accounting equation.
4. Correctly classify items as assets, liabilities, or owner's equity.
5. Describe the purposes of the revenue, expense, and drawing accounts and illustrate their effects on owner's equity
6. Learn how business activities change the accounting equation.
7. Learn how transactions change owner's equity in an accounting equation.
8. Learn the concepts of "ethics" and "business ethics" and causes of unethical behaviors.

Unit 3	Chapter 2, Century 21 Accounting	Class Hrs.	5	Lab Hrs.	6
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Description:

Students will learn how to analyze transactions into Debit and Credit parts.

Unit 3 Competency: Upon Completion of this unit, the student is able to:

1. Use T Accounts to analyze transactions.
2. Analyze how transactions affect accounts.
3. Analyze how transactions affect owner's equity accounts.
4. Analyze ethics of an action based on a four-step checklist.

Unit 4	Chapter 3, Century 21 Accounting	Class Hrs.	5	Lab Hrs.	6
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Description

Students will learn how to properly journalize transactions in General and Special Journals.

Unit 4 Competency: Upon Completion of this unit, the student is able to:

1. Define and use specific parts of a journal and source documents and record entries in a journal.
2. Journalize purchasing insurance, purchasing on account, and paying on account.
3. Journalize transactions that affect owner's equity and receiving cash on account.
4. Properly prove and rule a journal.

Unit 5	Chapter 4, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	6
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Description:

Students will learn how to properly post to a General Ledger.

Unit 5 Competency: Upon Completion of this unit, the student is able to:

1. Create and modify a Chart of Accounts for a business.
2. Post separate amounts from a journal to a General Ledger.
3. Properly post column totals from Special Account columns to a General Ledger.
4. Complete accounting forms and proper methods of making correcting entries.

Unit 6	Chapter 5, Century 21 Accounting	Class	5	Lab	6
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		Hrs.		Hrs.	
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Description:

Students will learn Cash Control Systems for a business.

Unit 6 Competency: Upon Completion of this unit, the student is able to:

1. Maintain Checking Accounts, including writing checks, different check endorsements and how endorsements may affect ownership of checks and how they may be cashed or processed, and how to maintain checking account balances.
2. Perform bank reconciliations.
3. Handle dishonored checks and electronic banking processes.
4. Learn purpose of and how to set up, control, and process Petty Cash transactions.
5. Students will reinforce learning by performing an Accounting Cycle for a Proprietorship by Journalizing and Posting transactions for a business.

Unit 7	Chapter 6, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	8
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Description

Students will learn the purpose and use of Work Sheets

Unit 7 Competency: Upon Completion of this unit, the student is able to:

1. Prepare a Work Sheet
2. Plan and prepare Adjusting Entries on a Work Sheet.
3. Extend financial statement information on a Work Sheet.
4. Identify and correct errors on a Work Sheet.

Unit 8	Chapter 7, Century 21 Accounting	Class Hrs.	5	Lab Hrs.	8
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Description:

Students will learn the purpose of and process for preparing Financial Statements for a Proprietorship

Unit 8 Competency: Upon Completion of this unit, the student is able to:

1. Understand the purpose of and demonstrate ability to prepare an Income Statement.
2. Prepare Balance Sheet information on a Work Sheet.

Principles of Accounting: Intermediate Instructional Module/Unit

Unit 9	Chapter 8, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	10
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Description:

Students will learn how to Record Adjusting and Closing Entries for a Service Business

Unit 9 Competency: Upon Completion of this unit, the student is able to:

1. Record Adjusting Entries.
2. Record Closing Entries.
3. Prepare a Post-Closing Trial Balance.
4. Students will reinforce learning of the Accounting Cycle of a Proprietorship by completing End-of-Fiscal-Period Work Sheets, Adjusting entries, Closing entries, Post-Closing Trial Balances, Posting to Journals and Ledgers, and Balance Sheets.

Unit 10	Chapter 9, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	10
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Description:

Students will learn to Journalize Purchases and Cash Payments**Unit 10 Competency:** Upon Completion of this unit, the student is able to:

1. Journalize Purchases using a Purchases Journal.
2. Journalize Cash Payments using a Cash Payments Journal
3. Perform additional Cash Payment Journal Operations
4. Journalize other transactions using a General Journal.

Unit 11	Chapter 10, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	12
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Description:**Students will learn how to Journalize Sales and Cash Receipts using Special Journals.****Unit 11 Competency:** Upon Completion of this unit, the student is able to:

1. Journalize Sales on Account using a Sales Journal.
2. Journalize Cash Receipts using a Cash Receipts Journal.
3. Record other transactions using a General Journal.

Unit 12	Chapter 11, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	12
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Description:**Students will learn how to post to General and Subsidiary Ledgers****Unit 12 Competency:** Upon Completion of this unit, the student is able to:

1. Post to an Accounts Payable Ledger
2. Post to an Accounts Receivable Ledger
3. Post from Journals to a General Ledger
4. Post Special Journal Totals to a General Ledger
5. Perform error corrections in Subsidiary Ledger accounts

Unit 13	Chapter 12, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	8
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Description:**Students will learn how to prepare Payroll Records****Unit 13 Competency:** Upon Completion of this unit, the student is able to:

1. Prepare accurate Payroll Time Cards.
2. Determine Payroll Tax Withholding
3. Prepare Payroll Records
4. Prepare Payroll Checks

Unit 14	Chapter 13, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	10
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Description:**Students will learn Payroll Accounting, Taxes, and Reports****Unit 14 Competency:** Upon Completion of this unit, the student is able to:

1. Record a Payroll
2. Record Employer Payroll Taxes
3. Report Withholding and Payroll Taxes
4. Pay Withholding and Payroll Taxes
5. Perform reinforcement activity for an Accounting Cycle for a Corporation: Journalizing and Posting Transactions

Unit 15	Chapter 14, Century 21 Accounting	Class Hrs.	5	Lab Hrs.	8
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Description:**Students will learn Distributing Dividends and Preparing a Work Sheet for a**

Merchandising Business**Unit 15 Competency:** Upon Completion of this unit, the student is able to:

1. Distribute corporate earnings to stockholders
2. Start an 8-column Work Sheet for a Merchandising Business
3. Plan and record a Merchandise Inventory Adjustment
4. Plan and Record an Allowance for Uncollectible Accounts Adjustment.
5. Plan and Record Depreciation Adjustments
6. Calculate Federal Income Tax and completing a Work Sheet

Unit 16	Chapter 15, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	8
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Description:**Students will learn Financial Statements for a Corporation****Unit 16 Competency:** Upon Completion of this unit, the student is able to:

1. Prepare an Income Statement for a Corporation
2. Analyze an Income Statement
3. Accurately prepare a Statement of Stockholder's Equity
4. Accurately prepare a Balance Sheet for a Corporation

Unit 17	Chapter 16, Century 21 Accounting	Class Hrs.	5	Lab Hrs.	8
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Description:**Students will learn Recording Adjusting and Closing Entries for a Corporation****Unit 17 Competency:** Upon Completion of this unit, the student is able to:

1. Accurately record Adjusting Entries for a Corporation
2. Accurately record Closing Entries for Income Statement Accounts
3. Prepare a Post-Closing Trial Balance for a Corporation
4. Perform reinforcement activity for Accounting Cycle for a Corporation: End-of-Fiscal Period Work

Unit 18	Chapter 17, Century 21 Accounting (Beginning of Intermediate Accounting)	Class Hrs.	6	Lab Hrs.	10
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Description:**Students will learn Accounting for Uncollectible Accounts Receivable****Unit 18 Competency:** Upon Completion of this unit, the student is able to:

1. Journalize and post Uncollectible Accounts
2. Perform Write-Offs of Uncollectible Accounts
3. Post collections of Written-off Accounts

Unit 19	Chapter 18, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	10
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Description:**Students will learn Accounting for Plant Assets and Depreciation****Unit 19 Competency:** Upon Completion of this unit, the student is able to:

1. Purchase Plant Assets
2. Pay Property Tax
3. Calculate Depreciation Expense
4. Journalize Depreciation Expenses
5. Dispose of Plant Assets
6. Perform Declining-Balance Method of Depreciation

Unit 20	Chapter 19, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	10
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Description:

Students will learn Accounting for Inventory

Unit 20 Competency: Upon Completion of this unit, the student is able to:
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| <ol style="list-style-type: none"> 1. Determine the Quantity of Merchandise Inventory 2. Determine the Cost of Merchandise Inventory 3. Estimate Inventory |
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Unit 21	Chapter 20, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	10
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Description:

Students will learn Accounting for Notes and Interest
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Unit 21 Competency: Upon Completion of this unit, the student is able to:
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| <ol style="list-style-type: none"> 1. Calculate and process Promissory Notes 2. Calculate and process Notes Payable 3. Calculate and process Notes Receivable 4. Perform a reinforcement activity completing the Accounting Cycle for a Corporation: Journalizing and Posting Transactions |
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Unit 22	Chapter 21, Century 21 Accounting	Class Hrs.	8	Lab Hrs.	12
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Description:

Students will learn Accounting for Accrued Revenue and Expenses
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Unit 22 Competency: Upon Completion of this unit, the student is able to:
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| <ol style="list-style-type: none"> 1. Define accounting terms related to accrued revenue and expenses 2. Identify accounting concepts and practices related to accrued revenue and accrued expenses. 3. Account for interest at fiscal year end 4. Analyze adjustments for accrued interest income 5. Post adjusting entries for accrued interest income. 6. Prepare reversing entries for accrued interest income 7. Properly reflect collections of notes receivable issued in a previous fiscal year 8. Analyze adjustments for accrued interest expenses 9. Post adjusting entries for accrued interest expenses 10. Prepare reversing entries for accrued interest expenses 11. Properly reflect paying notes payable signed in previous fiscal year 12. Prepare closing entries for accrued revenue and expenses 13. Determine the financial effects of not using reversing entries |
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Unit 23	Chapter 22, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	8
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Description:

Students will learn End-of-Fiscal-Period Work for a Corporation
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Unit 23 Competency: Upon Completion of this unit, the student is able to:
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| <ol style="list-style-type: none"> 1. Define accounting terms related to financial statements for a corporation. 2. Identify accounting concepts and practices related to financial statements and end-of-fiscal-period entries for a corporation. 3. Plan end-of-fiscal period adjustments for a corporation. 4. Calculate federal income tax, plan an adjustment for federal income tax expense, and complete a work sheet. 5. Prepare and analyze an income statement for a corporation. 6. Prepare a statement of stockholders' equity for a corporation. 7. Prepare and analyze a balance sheet for a corporation. 8. Record adjusting, closing, and versing entries for a corporation. 9. Perform completion of a reinforcement activity of completing the end-of-fiscal-period |
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accounting cycle for a corporation

Unit 24	Chapter 23, Century 21 Accounting	Class Hrs.	6	Lab Hrs.	8
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Description:

Students will learn Accounting Principles Applied to Partnerships

Unit 24 Competency: Upon Completion of this unit, the student is able to:

1. Define accounting terms related to forming, dissolving, and distributing the earnings of a business organized as a Partnership
2. Identify accounting concepts and practices related to forming, dissolving, and distributing earnings of a partnership
3. Journalize entries related to forming, dissolving, and distributing earnings or losses of a partnership
4. Calculate distribution of earnings or losses of a partnership
5. Prepare a distribution of net income or loss statement for a partnership.
6. Prepare an owners' equity statement for a partnership

Unit 25	Chapter 24, Century 21 Accounting	Class Hrs.	4	Lab Hrs.	6
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Description:

Students will learn Recording of International and Internet Sales

Unit 25 Competency: Upon Completion of this unit, the student is able to:

1. Define accounting terms and ethics related to international sales.
2. Identify accounting concepts and practices related to international and internet sales
3. Record transactions for international and internet sales based on foreign currencies.

Accounting-Beginning	Theory Hrs.	90	Lab Hrs.	132	Total Hrs.	222
Accounting-Intermediate	Theory Hrs.	48	Lab Hrs.	74	Total Hrs.	122
Totals	Theory Hrs.	138	Lab Hrs.	206	Total Hrs.	344

Standards-Aligned Course: ACCOUNTING LEVELS I AND II

ACCOUNTING LEVEL I						
Instructional Unit/Subunit	Concepts/Skills	Benchmarks	Student Learning Outcomes	Model Curriculum Standards		
				K & P Anchor	Pathway	Academic.
1.1	Introduction to Accounting field	Student will learn the overall objectives, requirements, skills, and knowledge of completing the course.	Students will be able to identify the aptitudes and qualities of an Accounting Clerk and determining how they will benefit from the learning.	1.0, 2.3, 2.5, 3.1, 3.4, 4.1, 11.2	A1.1, A4.2, A7.1, A7.2	LS: 11.1, 11.2, 11.3, 11.6 RSIT: 11.2
1.2	Introduction to Accounting field	Students will examine the historical and economic backgrounds of the field of study and examine the personal, professional, and educational requirements of meeting their goals.	Students will demonstrate an understanding of personal, professional, and educational requirements of the Accounting career field.	1.0, 2.4, 3.3, 4.1, 4.4, 4.6, 5.1, 5.2, 5.3, 6.2, 7.1, 8.1, 8.3, 11.2	A1.1, A4.2, A7.1, A7.2, B9.2	LS: 11.1, 11.2, 11.3, 11.5, 11.6 RSIT: 11.2, 11.3, 11.4
2.1, 2.2., 2.3, 2.4, 2.5, 2.6, 2.7, 2.8	Students learn the process of starting a proprietorship and changes that affect the accounting equation.	Students will learn key accounting terms and be able to identify Assets, Liabilities, Owner's Equity, Income, and Expense Accounts and how they fit into the Accounting Equation and relate to each other.	Students will correctly identify which accounts fall into each account classification and how the accounting equation must be in balance after each transaction. Students will prepare a new worth statement and explain its purpose and explain the difference between expenses and liabilities.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A7.1, A1.3, A1.4, A3.1, A3.3, A5.1, A7.1, A7.2, B1.1, B3.3	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2
3.1, 3.2, 3.3, 3.4, 3.5	Students will learn to analyze accounting transactions in correct debit and credit parts.	Students will learn key terms and the use of "T" accounts to analyze transactions and how the transactions will affect the specific accounts and analyze the ethics of an action based upon a four-step process.	Students will understand the definition of debits and credits, be able to create "T" accounts in each account category, and label the Debit/Credit sides, and determine normal balance of each account category. Students will analyze and determine how transactions affect Owner's Equity accounts and applying Generally Accepted Accounting Principles (GAAP) in making transactions.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.2, B2.5, B3.3, B6.1	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2
4.1, 4.2, 4.3, 4.4	Students will learn to properly journalize transactions in General and Special Journals	Students will be exposed to several types of General and Special Journals to learn the elements and purpose of each journal type.	Students will be able to define and use specific parts of a journal and record source documents for recording entries in a journal. Students will begin journalizing asset purchases, record purchases on account, and paying on account. Students will also journalize transactions affecting owner's equity accounts, receive and make cash payments, and demonstrate proving and ruling a journal.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A1.3, A1.4, A3.1, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.5, B3.2, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2
5.1, 5.2, 5.3, 5.4	Students will learn how to post to General Ledgers	Students will construct a chart of accounts for a service business organized as a proprietorship and will be exposed to General Ledgers used for each account in the company Chart of	Students will demonstrate their ability to construct and modify Charts of Accounts and properly post to General Ledgers from transactions posted in Journals, post column totals from Special Account columns, and	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7,	A1.3, A1.4, A3.1, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.5, B3.2, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7

		Accounts	acceptable methods of making correcting entries to journals and ledgers.	7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5		A-SSE: 1.a A-CED: 1, 2
6.1, 6.2, 6.3, 6.4, 6.5	Students will learn Cash Control Systems for a Business	Students will learn processing of check, debit, credit cards, and electronic funds transfers; perform bank reconciliations; work with Petty Cash; endorsing checks; prepare check stubs; and process bank charges and dishonored checks.	Students will demonstrate ability to: Record a deposit on a check stub; Endorse checks using blank, special, and restrictive endorsements; Prepare a check stub and a check; Complete a bank statement reconciliation; Record and journalize a bank service charge; Complete recordkeeping for a dishonored check; Journalize an electronic funds transfer; Journalize a debit card transaction; Establish a Petty Cash fund, prepare a Petty Cash Report, and replenish a petty cash fund.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A1.3, A1.4, A3.1, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.5, B3.2, B3.3, B6.1, B8.2, B9.1	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2
7.1, 7.2, 7.3, 7.4	Students will learn the purpose and use of Work Sheets	Students will learn how to prepare work sheets including trial balance, making account adjustments, and how to prepare Balance Sheet and Income Statement columns of the work sheet.	Students will demonstrate the ability to prepare the heading of a work sheet; prepare the Trial Balance section; analyze and explain adjustment for supplies and prepaid insurance; complete the Adjustments column of a work sheet; prepare Balance Sheet and Income Statement columns of a work sheet; total and rule the work sheet; apply the steps learned for finding and correcting errors on a work sheet; and journalize and post the adjusting entries for supplies and prepaid insurance.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A1.3, A1.4, A3.1, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.5, B3.2, B3.3, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2
8.1, 8.2	Students will learn the purpose of and process for preparing Financial Statements for a Proprietorship	Students will learn how to prepare and Income Statement for a service business, calculate and analyze financial ratios using income statement accounts, and prepare a Balance Sheet for a service business organized as a proprietorship.	Students will demonstrate the ability to correctly prepare an Income Statement for a service business; perform calculations and analyze financial ratios using income statement accounts; and accurately prepare a Balance Sheet for a service business organized as a sole proprietorship.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A1.3, A1.4, A3.1, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.2, B2.3, B2.5, B3.2, B3.3, B4.3, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2
9.1, 9.2, 9.3, 9.4	Students will learn to Record Closing Entries and Preparing a Post-Closing Trial Balance for a Service Business	Students will learn how to record closing entries and prepare a post-closing trial balance; journalize and post-closing entries.	Students will demonstrate the ability to accurately journalize and post-closing entries for a service business organized as a sole proprietorship and prepare a detailed and accurate Post-Closing Trial Balance.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A1.3, A1.4, A3.1, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.2, B2.3, B2.5, B3.2, B3.3, B4.3, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2

ACCOUNTING LEVEL II

10.1, 10.2, 10.3, 10.4	Students will learn Accounting for Purchases and Cash Payments	Students will learn key terms and to distinguish among service, retail merchandising, and wholesale merchandising businesses; differences between a proprietorship and a corporation; the relationship between subsidiary ledgers and controlling accounts; accounting procedures used in ordering merchandise; the purpose of special journals; correct posting of merchandise purchases to an accounts payable ledger and a general ledger.	Students will demonstrate the ability to understand and distinguish among service, retail merchandising, and wholesale merchandising businesses; identify differences between a sole proprietorship and a corporation; correctly understand and post to subsidiary ledgers and controlling accounts; prepare purchase orders; journalize purchases on account and cash purchases; post merchandise purchases to accounts payable ledger and general ledger; record cash payments using a Cash Payments Journal; record replenishment of a Petty Cash Fund; and post cash payments to an Accounts Payable Ledger and a General Ledger.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A1.3, A1.4, A3.1, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.2, B2.3, B2.5, B3.2, B3.3, B4.3, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2
11.1, 11.2, 11.3	Students will learn Accounting for Sales and Cash Receipts	Students will learn key terms and various Point-of-Sale equipment and their uses; understand the relationship between the Accounts Receivable Ledger and its controlling account; record sales on account; record cash and credit card sales, journalize and post cash receipts to ledgers, and prepare a Schedule of Accounts Receivable.	Students will demonstrate an understanding of the relationship between the Accounts Receivable ledger and its controlling account; accurately record sales on accounts using a Sales journal; accurately post sales on account to an Accounts Receivable ledger and a general ledger; record cash and credit card sales using a Cash Receipts journal; journalize cash receipts on account using a Cash Receipts journal; post cash receipts to an Accounts Receivable ledger and General ledger; and prepare an accurate Schedule of Accounts Receivable.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A1.3, A1.4, A3.1, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.2, B2.3, B2.5, B3.2, B3.3, B4.3, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2
12.1, 12.2, 12.3, 12.4, 12.5	Students will learn Accounting for Transactions Using a General Journal	Students will learn key terms and understand the purpose of a General journal; learn to account for purchase returns and allowances; make postings from a general journal to the Accounts Payable ledger and appropriate General ledger; account for sales returns and allowances; make postings from a General journal to Accounts Receivable and appropriate General ledger; record correcting entries to the Accounts Receivable ledger; learn the relationship between retained earnings and dividends, and account for the declaration and payment of dividends.	Students will demonstrate the ability to accurately account for purchase returns and allowances; post to General journals and then to Accounts Payable, Accounts Receivable, and General ledgers; record correcting entries to Accounts Receivable ledgers; accurately calculate and post retained earnings and dividends.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A1.3, A1.4, A3.1, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.2, B2.3, B2.5, B3.2, B3.3, B4.3, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2
13.1, 13, 2, 13.3, 13.4	Students will learn how to prepare Payroll Records	Students will learn key terms and how to prepare Payroll Records, including calculating hourly employee earnings, the process for determining Federal Income Tax Withholdings, Social Security and Medicare taxes, and understand the benefit of funding medical and retirement plans with pretax contributions.	Students will demonstrate proficiency in calculating employee earnings, calculate employee Federal, Social Security, and Medicare taxes and the employer portions of Social Security and Medicare taxes; accurately prepare a Payroll Register and Employee Earnings Records; prepare payroll checks and checks to cover employer payroll. Students will also discuss the benefit of funding medical and retirement plans with pre-tax contributions.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A1.3, A1.4, A3.1, A3.3, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.2, B2.3, B2.5, B3.2, B3.3, B4.3, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2

14.1, 14.2, 14.3, 14.4, 14.5	Students will learn Accounting for Payroll and Payroll Taxes	Students will learn key terms and to perform Accounting for Payroll and Payroll taxes, including analyzing payroll transactions, journalizing payroll, calculating and recording employer payroll taxes, prepare selected payroll tax reports, and pay and record withholding and payroll taxes.	Students will demonstrate proficiency in analyzing payroll transactions; journalize a payroll including employee payroll taxes; prepare selected payroll tax reports; and pay and record withholding and payroll taxes.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A1.3, A1.4, A3.1, A3.3, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.2, B2.3, B2.5, B3.2, B3.3, B4.3, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2
15.1, 15.2, 15.3, 15.4, 15.5, 15.6	Students will learn Accounting for Uncollectible Accounts Receivable	Students will learn key terms and determine the purpose of the allowance method for recording losses from uncollectible accounts, estimate uncollectible accounts, how to record adjusting entries for the allowance for uncollectible accounts; write-off uncollectible accounts and account for collection on accounts previously written-off.	Students will demonstrate proficiency in and understanding of the purpose of the allowance method for recording losses from uncollectible accounts. Students will demonstrate accuracy in estimating uncollectible accounts expense using an aging of accounts receivable; will record the adjusting entry for the allowance for uncollectible accounts; write off uncollectible accounts; account for the collection of accounts receivable that were written off as uncollectible; Record the acceptance of notes receivable; account for the collection of notes receivable; and account for dishonored notes receivable.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A1.1, A1.2, A1.3, A1.4, A3.1, A3.3, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.2, B2.3, B2.4, B2.5, B3.1, B3.2, B3.3, B4.3, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2
16.1, 16.2, 16.3, 16.4	Students will learn to prepare Adjusting Entries and a Trial Balance	Students will learn key terms and learn to prepare an unadjusted trial balance; learn to adjust supplies, prepaid insurance, merchandise inventory, accumulated depreciation, and federal income tax payable. Students will learn how to calculate depreciation using the straight-line method, post adjusting entries, and prepare an adjusted trial balance.	Students will demonstrate proficiency in preparing an unadjusted trial balance; make adjusting entries for supplies, prepaid insurance, merchandise inventory, interest receivable, accumulated depreciation, and federal income tax payable. Students will accurately calculate depreciation expenses using the straight-line method. Students will then prepare accurate adjusted trial balances for the company.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A1.1, A1.2, A1.3, A1.4, A3.1, A3.3, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.2, B2.3, B2.4, B2.5, B3.1, B3.2, B3.3, B4.3, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2
17.1, 17.2	Students will learn to prepare Financial Statements and Closing Entries for a Corporation	Students will learn key terms and how to prepare an Income Statement for a merchandising business organized as a corporation; how to prepare statements of stockholders' equity, balance sheets, and post-closing trial balances after preparing closing entries.	Students will demonstrate proficiency in accurately preparing an Income Statement, Statement of Stockholders' Equity, Balance Sheet, and Post-Closing Trial Balance for a corporation; making necessary closing journal entries and postings to ledgers.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1, 11.2, 11.3, 11.5	A1.1, A1.2, A1.3, A1.4, A3.1, A3.3, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.2, B2.3, B2.4, B2.5, B3.1, B3.2, B3.3, B4.3, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2
18.1, 18.2, 18.3, 18.4	Students will learn to perform Financial Statement Analysis	Students will learn key terms and how to analyze financial statements including Income Statements and Balance Sheets for calculating and interpreting earnings per share, market ratios, and liquidity ratios.	Students will demonstrate proficiency in accurately analyzing Income Statements and Balance Sheets using both vertical and horizontal analyses; calculate earnings per share, and calculate and interpret market and liquidity ratios.	1.0, 2.3, 2.4, 2.6, 4.1, 4.2, 4.3, 4.4, 4.6, 5.1, 5.2, 5.3, 5.4, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 8.1, 8.2, 8.3, 8.7, 9.3, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.5, 10.6, 10.9, 10.10, 10.12, 11.1,	A1.1, A1.2, A1.3, A1.4, A3.1, A3.3, A5.1, A5.3, A7.1, A7.2, B1.1, B2.1, B2.2, B2.3, B2.4, B2.5, B3.1, B3.2, B3.3, B4.3, B6.1, B8.2	LS: 11.1, 11.2, 11.3, 11.4, 11.5, 11.6 RSIT: 11.1, 11.2, 11.3, 11.4, 11.7 A-SSE: 1.a A-CED: 1, 2

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Submitted by Walt Rose on March 14, 2017

APPENDIX A:

MATRIX FOR ALL ASPECTS OF THE INDUSTRY

All Aspects of the Industry is a key element of the Carl D. Perkins Vocational and Applied Technology Education Act and the School-to Work Opportunities Act. Both acts emphasize giving students a comprehensive perspective and range of skills across an industry. The Perkins Act requires programs to “provide students with strong experience in and understanding of all aspects of the industry students are preparing to enter”. The Act identifies eight aspects in particular, which are common to any business or industry. Programs receiving Perkins funds are required to include the teaching of these concepts to provide students with the skills necessary to be successful in their employment.

STRATEGIES

Below is a matrix showing the components of “All Aspects of the Industry for the *Beginning/Intermediate Accounting / QuickBooks*.” A list of strategies is provided for each component.

ASPECTS	SEQUENCE OF COURSES		
	Course 1: Accountant Beginning	Course 2: Accountant Intermediate	Course 3: Quickbooks
Planning	Students must gather material to plan and design future assignments.	Students must gather material to plan and design future assignments.	Students must gather material to plan and design future assignments.
Management	Students name and describe the basic operational components of a business.	Students explore specific business organizations, such as sole proprietorships, partnerships and corporations.	Students name and describe the basic operational components of a business.
Finance	Students learn all aspects of business finance.	Students learn all aspects of business finance.	Students learn all aspects of business finance.
Technical & Production Skills	Students develop job-specific accounting skills to include math, finance and basic communications.	Students develop job-specific accounting skills to include math, finance and basic communications.	Students develop job-specific computerized accounting skills to include math, finance and basic communications.
Underlying Principles Of Technology	Students use math skills and apply them to accounting principles, such as ratio analysis, and various accounting statements.	Students use math skills and apply them to accounting principles, such as ratio analysis, and various accounting statements.	Students use computer and math skills and apply them to accounting principles, such as ratio analysis, and various accounting statements.
Labor Issues	Students will gain an understanding of certification requirements for accounting positions.	Students will gain an understanding of certification requirements for accounting positions.	Students will gain an understanding of certification requirements for accounting positions.
Community Issues	Students learn skills to become more productive members of the community.	Students learn skills to become more productive members of the community.	Students learn skills to become more productive members of the community.
Health, Safety, & Environmental Issues	Students follow safety rules in the classroom and apply them to their work environment.	Students follow safety rules in the classroom and apply them to their work environment.	Students follow safety rules in the classroom and apply them to their work environment.

Beginning/Intermediate Accounting

