

CTE Course Description and Standards Crosswalk

Course Information

Course Name	Accounting 1
Course Number	83110
Number of High School Credits	.5
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the EED-CTE system.)	Accounting, Animal Science, Culinary Arts/Food Service, Entrepreneurship, Finance, Lodging, Logistics, Office Specialist, Travel Coordinator
Date of district Course Revision	February 2014

Career & Technical Student Organization (CTSO)

CTSO embedded in this sequence	BPA
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Occupational Standards

Source of Occupational Standards	National Business Education Association Standards
Names/Numbers of Occupational Standards	Accounting (ACCT), Career Development (CD), Economics (E), Entrepreneurship (EN), Information Technology (IT)

Registration Information

Course Description (brief paragraph – as shown in your student handbook or course list)	Accounting 1 is designed to provide students with the fundamental skills needed to understand the basic accounting cycle for a service business organized as a sole proprietorship and a merchandising business organized as a partnership. Double-entry accounting is the major emphasis of this course. Simulations incorporating source documents reinforce the entire accounting cycle concept. This course would benefit students interested in careers as bookkeepers, accountants, business managers or wanting to be self-employed.
Instructional Topic Headings (please separate each heading by a semi-colon)	Career Investigation; Introduction to Accounting; The Basic Accounting Cycle; The Accounting Cycle for a Sole Proprietorship; Entrepreneurship; The Accounting Cycle for a Merchandising Business Partnership; Accounting for Payroll in a Merchandising Business Partnership; Encourage Career and Technical Student Organization (CTSO) Involvement; Ethics; Safety

Summative Assessments and Standards

Technical Skills Assessment (TSA)	No
Course addresses:	None specific for course. Other TSA's in Pathway
New Alaska ELA and Math Standards	Yes
Alaska Cultural Standards	Yes
All Aspects of Industry (AAI)	Yes
Core Technical Standards	Yes
Employability Standards	Yes

Employability Standards

Source of Employability Standards	State of Alaska
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Tech Prep

Current Tech Prep Articulation Agreement? (Y/N)	No
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DISTRICT NAME: Mat-Su Borough School District

Date of Current Agreement	
Postsecondary Institution Name	
Postsecondary Course Name	
Postsecondary Course Number	
# of Postsecondary Credits	

Source/Organization /Agency	Acronym	Website or Location of Information	Section, Chapters, etc. referenced in Performance Standards	Date of Edition or Version
States Career Cluster Initiative	SCCI	www.careerclusters.org	Information Technology: Foundation, Network Systems, and Information Support and Services	2008
National Business Education Association	NBEA	www.nbea.org	Career Development, Computation, and Information Technology,	2013

Additional CTE Course Information

Author	
Course developed by	Ellen Long, Revised By: David Little
Course adapted from	Accounting 1
Date of previous course revision	May 2008
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	No

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Occupational Skills Standard	Common Technical Core Standards	New Alaska ENG/LA Standards	New Alaska Math Standards	Alaska Cultural Standards	Employability/Career Readiness Standards	All Aspects of Industry/Systems	Assessment
Identify careers in accounting.	NBEA ACCT I	FN-ACT4	L 9-12.6 SL 9-12.6 RST 9-12.10	S IC.6 SMO.6	B2,3,4	A1,2,3,4,5 B1,2,3,4,5	Technical Skills Planning Work Habits Labor Community	AKCIS
Correctly use terminology related to accounting principles and concepts.	NBEA ACCT I-VII	FN-ACT1,2,3	L 9-12.2 RST 9-12.2,4,5,7,10	N Q.1	B2,4	A2,5	Technical Skills	BPA Fundamental Accounting Assessment
Memorize the basic accounting equation.	NBEA II-VII	FN-ACT1,2,3	RST 9-12.4,8	A-SSE.3 A-APR.7 A-CED.4	B2,4	A2,5	Technical Skills Finance	BPA Fundamental Accounting Assessment
Understand the effects of business transactions on the basic accounting equation.	NBEA II-VII	FN-ACT1,2,3	RST 9-12.1,2,3,4	A-SSE.3 A-APR.7 A-REI.1	B2,4	A2,5	Technical Skills Finance	BPA Fundamental Accounting Assessment
Correctly use terminology related to the accounting cycle of a service business organized as a sole proprietorship.	NBEA I-VII	FN-ACT1,2,3	L 9-12.6 SL 9-12.6 RST 9-12.10	N Q.1 S-IC.6	B2,4	A2,5	Technical Skills	BPA Fundamental Accounting Assessment

DISTRICT NAME: Mat-Su Borough School District

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Occupational Skills Standard	Common Technical Core Standards	New Alaska ENG/LA Standards	New Alaska Math Standards	Alaska Cultural Standards	Employability/ Career Readiness Standards	All Aspects of Industry/ Systems	Assessment
List the accounting principles and practices of a service business organized as a sole proprietorship.	ACCT I-VII	FN- ACT1,2,3	L 9-12.6 SL 9-12.6 RST 9- 12.10	A SSE.3 A APR.7 A REI.1 N Q.1 S IC.6	B2,4	A2,5	Technical Skills	BPA Fundamental Accounting Assessment
Demonstrate account procedures for a service business organized as a sole proprietorship.	ACCT I-VII	FN- ACT1,2,3	L 9-12.6 SL 9-12.6 RST 9- 12.10	A SSE.3 A APR.7 A REI.1 N Q.1 S IC.6	B2,4	A2,5	Technical Skills	BPA Fundamental Accounting Assessment
Correctly use terminology related to the accounting cycle of a merchandising business organized as a partnership.	ACCT I-VII	FN- ACT1,2,3	L 9-12.6 SL 9-12.6 RST 9- 12.10	N Q.1 S IC.6	B2,4	A2,5	Technical Skills	BPA Fundamental Accounting Assessment
Describe the accounting procedures used in a merchandising business organized as a partnership.	ACCT I-VII	FN- ACT1,2,3	L 9-12.6 SL 9-12.6 RST 9- 12.10	A SSE.3 A APR.7 A REI.1 N Q.1 S IC.6	B2,4	A2,5	Technical Skills	BPA Fundamental Accounting Assessment
Demonstrate accounting procedures for a merchandising business organized as a partnership.	ACCT II-VII	FN- ACT1,2,3	L 9-12.6 SL 9-12.6 RST 9- 12.10	A SSE.3 A APR.7 A REI.1 N Q.1 S IC.6	B2,4	A2,5	Technical Skills	BPA Fundamental Accounting Assessment
Encourage CTSO involvement.	CD IV E-I IT-XVIII	FN- ACT1,2,3,4	L 9-12.6 SL 9- 12.1,6		B2,4 E7,8	A2,5	Technical Skills Community Planning Managemen t	Portfolio
Identify ethics and ethical behavior in the workplace.	IT-I CD IV	FN- ACT1,2,3	WHST 9- 12.8		B2,4	A2,5,7	Technical Skills Community Managemen t	CTSO Participation
Recognize entrepreneurship opportunities and the role of employer vs. employee.	EN.I,VI IT-XVIII E-I	FN- ACT1,2,3	L 9-12.6 SL 9-12.6		B2,4	A2,5,7	Labor Technical Skills	BPA-Small Business Management Team
Demonstrate safe use of tools and equipment, cyber safety and ergonomic safety in the	IT-XV,XVIII		L 9-12.6 WHST 9-		B2,4	A2,5,6,7	Technology Technical	AK EED Safety Manual

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workplace.			12.8				Skills Health/Safety Labor	Business & Information Systems

Instructional Resources

List the major instructional resources used for this course: (websites, textbooks, essential equipment, reference materials, supplies)

Recommended Text: Century 21 Accounting, South-Western, Cengage

Resources: www.bpa.org Business Professionals of America