

CTE Course Description and Standards Crosswalk

Course Information

Course Name	Accounting 2
Course Number	83120
Number of High School Credits	.5
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the EED-CTE system.)	Accounting, 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 2 students will be able to further refine the basic concepts and skills introduced in Accounting 1. Students will be provided with an overview of accounting for a merchandising business organized as a corporation as well as an overview of the legal environment of business. Guest speakers are used to expose students to the wide range of accounting careers. Automated accounting is introduced in this course. This course would benefit students interested in careers as bookkeepers, accountants, business managers or wanting to be self-employed.
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Instructional Topic Headings (please separate each heading by a semi-colon)	Recording Purchases and Cash Payments using Specialized Journals; Recording Sales and Cash Receipts using Special Journals; Accounting for Uncollectible Accounts Receivable; Accounting for Plant Assets and Depreciation; Accounting for Inventory; Accounting for Notes and Interest; Accounting for Accrued Revenue and Expenses; Distributing Dividends and Preparing a Worksheet for a Corporation; Financial Statements and End-of-Fiscal Period Entries for a Corporation; Forming and Dissolving a Business Organization; Completion of Practice Set; Encourage Career and Technical Student Organization (CTSO) Involvement; Entrepreneurship; Ethics; Safety
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Summative Assessments and Standards

Technical Skills Assessment (TSA)	None
Course addresses:	None for Specific course, others available in Pathways
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)	N
Date of Current Agreement	

DISTRICT NAME: Mat-Su Borough School District

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
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 2
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
Investigate 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
Explain terminology related to a merchandising business organized as a corporation.	ACCT I-VII	FN-ACT1,2,3	L 9-12.6 SL 9-12.6 RST 9-12.10	N Q.1	B2,4	A2,5	Technical Skills	BPA Fundamental Accounting Assessment
Illustrate the principles and practices of accounting for a merchandising business organized as a corporation.	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
Complete accounting procedures for a merchandising business organized as a corporation, including the use of special journals.	ACCT I-VII	FN-ACT1,2,3	L 9-12.6 SL 9-12.6 RST 9-	A SSE.3 A APR.7 A REI.1 N Q.1	B2,4	A2,5	Technical Skills	BPA Fundamental Accounting

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
			12.10	S IC.6				Assessment
Correctly prepare and analyze financial statements.	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
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 Management	Portfolio BPA
Apply and promote 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 Management	CTSO Participation
Distinguish 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 workplace.	IT-XV,XVIII	FN-ACT1,2,3	L 9-12.6 WHST 9-12.8		B2,4	A2,5,6,7	Technology Technical Skills Health/Safety Labor	AK EED Safety Manual 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