

CTE Course Description and Standards Crosswalk

Course Information

Course Name	Accounting 3
Course Number	83130
Number of High School Credits	.5
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the EED-CTE system.)	Accounting, Finance, Logistics
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 3 is an advanced accounting course which expands on topics learned in the first-year course. New topics include management accounting, cost accounting, not-for-profit accounting, and financial analysis. A comprehensive capstone project is included in this course. The project is both manual and computerized. This course is excellent background and preparation for college business and accounting courses and business majors. 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)	Professional Accounting; Departmentalized Accounting; Accounting Control Systems; Several Accounting Adjustments; Encourage Career and Technical Student Organization (CTSO) Involvement; Entrepreneurship; Ethics; Safety

Summative Assessments and Standards

Technical Skills Assessment (TSA)	No
Course addresses:	
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
Date of Current Agreement	
Postsecondary Institution Name	
Postsecondary Course Name	
Postsecondary Course Number	
# of Postsecondary Credits	

DISTRICT NAME: Mat-Su Borough School District

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 3
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
Analyze 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
Contrast and compare the general framework and concepts of professional accounting and professional accountants.	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 Advanced Accounting Assessment
Exhibit accounting procedures for departmental purchases and cash payments; as well as sales and cash receipts.	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 Advanced Accounting Assessment
Exhibit accounting procedures for departmental payroll data and departmental financial reporting.	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 Advanced Accounting Assessment
Connect voucher systems, inventory planning and valuation.	ACCT I-VII	FN-	L 9-12.6	A SSE.3	B2,4	A2,5	Technical	BPA

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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
		ACT1,2,3	SL 9-12.6 RST 9-12.10	A APR.7 A REI.1 N Q.1 S IC.6			Skills	Advanced Accounting Assessment
Exhibit accounting principles and procedures for uncollectible accounts and plant assets.	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 Advanced Accounting Assessment
Evaluate accounting concepts and practices related to general accounting adjustments.	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 Advanced Accounting Assessment
Prove accounting procedures for general accounting adjustments.	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 Advanced 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 Management	Portfolio BPA
Explain and support 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
Rank 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		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

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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