

## CTE Course Description and Standards Crosswalk

### Course Information

Course Name	Accounting 4
Course Number	83140
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, Office Specialist, Travel Coordinator
Date of district Course Revision	February 2014

### Career & Technical Student Organization (CTSO)

CTSO embedded in this sequence	BPA
--------------------------------	-----

### 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 4 continues with an in-depth study of managerial accounting, cost accounting, not-for-profit accounting, and financial analysis. A computer-oriented culminating project is used as a final exam. 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)	Corporation Accounting; Management Accounting; Cost Accounting; Partnerships; Not-For-Profit Organizations; Complete Practice Set; 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
-----------------------------------	-----------------

### 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**

<b>Source/Organization /Agency</b>	<b>Acronym</b>	<b>Website or Location of Information</b>	<b>Section, Chapters, etc. referenced in Performance Standards</b>	<b>Date of Edition or Version</b>
National Business Education Association	NBEA	<a href="http://www.nbea.org">www.nbea.org</a>	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 4
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 and anticipate 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 report using accounting terminology related to a corporation, management accounting, cost accounting, partnerships and not-for-profit organizations.	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 Advanced Accounting Assessment
Integrate accounting concepts and practices related to 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 Advanced Accounting Assessment
Differentiate accounting procedures unique to 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 Advanced Accounting Assessment
Discriminate and summarize accounting concepts and	ACCT I-VII	FN- ACT1,2,3	L 9-12.6 SL 9-12.6	A SSE.3 A APR.7	B2,4	A2,5	Technical Skills	BPA

**DISTRICT NAME: Mat-Su Borough School District**

<b>Student Performance Standards (Learner Outcomes or Knowledge &amp; Skill Statements)</b>	<b>Specific Occupational Skills Standard</b>	<b>Common Technical Core Standards</b>	<b>New Alaska ENG/LA Standards</b>	<b>New Alaska Math Standards</b>	<b>Alaska Cultural Standards</b>	<b>Employability/Career Readiness Standards</b>	<b>All Aspects of Industry/Systems</b>	<b>Assessment</b>
practices related to management accounting for a corporation.			RST 9-12.10	A REI.1 N Q.1 S IC.6				Advanced Accounting Assessment
Combine management accounting procedures for 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 Advanced Accounting Assessment
Generalize accounting concepts and practices related to cost accounting.	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
Organize cost accounting procedures.	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
Demonstrate accounting concepts and practices related to partnership accounting and accounting for not-for-profit organizations.	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
Administer accounting procedures unique to partnerships and not-for-profit organizations.	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
Hypothesize and collaborate on 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
Recommend 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

**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
								t 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

**Instructional Resources**

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

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

**Resources:** [www.bpa.org](http://www.bpa.org) Business Professionals of America