

## CTE Course Description and Standards Crosswalk Template

Course Information	
Course Name	Accounting II
Course Number	BB715
Number of High School Credits	.5
Career Cluster	Business, Management and Administration
Pathway (as defined under the Career Cluster)	Business Management
Occupational Standards Information	
Source of Occupational Standards	National Business Education Association (NBEA)
Names/Numbers of Occupational Standards	CAT
Date or Version Number of Occupational Standards	2009
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	This course of study is designed to provide students with the fundamental skills needed to understand the basic accounting cycle for a merchandising business.
Instructional Topic Headings (please separate each heading by a comma)	Terminology, Internal Cash Control systems, Using Special Journals, Preparing Payroll Records, Inventory systems, Payroll Accounting, Taxes, and Reports, Preparing a Work Sheet for a Merchandising Business, Adjusting and Closing Entries, Financial Statements for a Merchandising Business
Program of Study and Sequence Information	
If course is part of a CTE Sequence, name of Sequence	Business Management and Administration
If course is part of a CTE Program of Study (CTEPS), name of CTEPS	Business Management
If course applies to more than one Sequence or CTEPS, please name the additional Sequences or CTEPS, separated by commas.	Construction Management
Career & Technical Student Organizations (CTSO) Information	
Which specific CTSO does this course support?	Business Professionals of America and SkillsUSA
Tech Prep Information	
Current Tech Prep Articulation Agreement? (Y/N)	Y
Date of Current Agreement	May 2011
Postsecondary Institution Name	University of Alaska, Anchorage
Postsecondary Course Number	Acct A101 Principles of Accounting
# of Postsecondary Credits	3

**DISTRICT NAME: Kenai Peninsula Borough School District**

**Additional CTE Course Information**

Author	
Course developed by	Kenai Curriculum Committee
Course adapted from	Previous curriculum with course alignment with University of Alaska, Anchorage
Date of Last Course Revision	2011
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	N
Technical Assessment(s)	
Name of Technical Assessment used in course	Accounting-Basic
Assessment Vendor	NOCTI <a href="http://www.nocti.org">http://www.nocti.org</a>
Certificate, Credential, or License	
Industry-recognized skill certificate, credential, or state license that a student is eligible for upon successful completion of the course?	N/A
Issuing body/organization/agency	NBEA

**Standards Alignment**

<b>Student Performance Standards (Learner Outcomes or Knowledge &amp; Skill Statements)</b>	<b>Specific Occupational Skills Standards</b>	<b>Alaska Reading, Writing, Math, Science 4<sup>th</sup> Ed. PSGLE's</b>	<b>Alaska Employability Standards</b>	<b>Alaska Cultural Standards</b>	<b>All Aspects of Industry</b>	<b>Formative Assessment</b>
1. Correctly use terminology related to accounting for a payroll system.		W.3	A1		Technical	Observation Labs and Assignments
2. Describe the principles and practices of accounting for payroll system.	NBEA AIL3-4	M.B1.4.2 M.A1.4.7			Technical	Pre and Post Test
3. Identify accounting concepts and practices related to financial statements for a merchandising business	NBEA AI L3-4	M.B1.4.2 M.A1.4.7			Finance	Pre and Post Test Labs
4. Journalize and post entries related to writing off and		W.3	A1		Planning	Vocabulary Test

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collecting uncollectible accounts receivable.						Observation
5. Identify accounting concepts and practices related to accounting for plant assets, depreciation, and property tax expense.	NBEA A V L3 4	R.1 W.3			Planning	Oral exam Labs and Assignments
6. Differentiate between the periodic inventory system and the perpetual inventory system.	NBEA AI L3-4	M.B1.4.2 M.A1.4.7 T.A.2			Finance	Pre and Post Test Labs
7. Investigate careers in accounting.		M.E1.4.2	A.5 B.2.5	E6 D6		CAT
8. Prepare and analyze financial statements for a corporation.	NBEA AI L3-4	M.B1.4.2 M.A1.4.7			Finance	Pre and Post Test Labs
9. Identify accounting concepts and practices related to accrued revenue and accrued expenses.					Finance	Labs and Assignments
10. Discuss the importance of ethics in the business environment	NBEA AIL3-4	M.B1.4.2 M.A1.4.7			Technical	Vocabulary Test Observation

Add extra rows as necessary by using the Tab key.

**List of Major Instructional Resources: (websites, textbooks, essential equipment, reference materials, supplies)**

Resources:

Paradigm Publishing Company, Comprehensive Accounting E-Book, 2010.

National Business Education Association (NBEA)

NOCTI <http://www.nocti.org>