

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

## CTE Course Description and Standards Crosswalk Template

Course Information	
Course Name	Accounting 1
Course Number	BB710
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 sole proprietorship or partnership for a service and merchandising business.
Instructional Topic Headings (please separate each heading by a comma)	Terminology, Career exploration, Types of Business Organizations, The basic accounting cycle for a sole proprietorship and Service Business, Analyzing Transactions into Debit and Credit Parts, Recording Transactions in a General Journal, Posting from a General Journal to a General Ledger, Cash Control Systems, Reconciling the Bank Statement, Financial Statements for a Service and Merchandising Business, Recording Adjustments and Closing Entries, Journalizing using Special Journals, Using Special Journals, Calculating cost of goods sold, Preparing a Work Sheet 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)	N

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

Date of Current Agreement	May 2011
Postsecondary Institution Name	University of Alaska, Anchorage
Postsecondary Course Number	
# of Postsecondary Credits	

**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	
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	
Assessment Vendor	
Certificate, Credential, or License	
Industry-recognized skill certificate, credential, or state license that a student is eligible for upon successful completion of the course?	
Issuing body/organization/agency	

Standards Alignment
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DISTRICT NAME: Kenai Peninsula Borough School District

<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.		W.3	A1		Planning	Vocabulary Test Observation
2. Classify accounts as assets, liabilities, or owner's equity and demonstrate their relationships in the accounting equation.	NBEA A V L3-4	R.1 W.3			Planning	Oral exam Labs Assignments
3. Identify accounting concepts and practices that affect the accounting equation	NBEA AI L3-4	M.B1.4.2 M.A1.4.7 T.A.2			Finance	Pre and Post Test Labs
4. Investigate careers in accounting.		M.E1.4.2	A.5 B.2.5	E6 D6		CAT
5. Identify accounting concepts and practices related to journalizing transactions	NBEA AI L3-4	M.B1.4.2 M.A1.4.7 T.A.2			Finance	Pre and Post Test Labs
6. Identify accounting concepts and practices related to posting from a journal to a general ledger	NBEA AI L3-4	M.B1.4.2 M.A1.4.7 T.A.2			Finance	Pre and Post Test Labs
7. Identify accounting concepts and practices related to preparation of financial statements.	NBEA AI L3-4	M.B1.4.2 M.A1.4.7 T.A.2			Finance	Assignments Labs
8. Discuss internal control processes and procedures.	NBEA AI L3-4	M.B1.4.2 M.A1.4.7 T.A.2			Finance	Assignments Labs

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>