Cover Sheet

Dover Area School District
Curriculum Cover Sheet

CIP Code: 52.0302

CIP Title: Accounting Technology

Planned Hours: 980

CIP Description:
A program that prepares individuals to provide technical administrative support to professional accountants and other financial management personnel. Includes instruction in posting transactions to accounts, record-keeping systems, accounting software operation, and general accounting principles and practices.

Component Courses:

610 - Financial and Career Explorations (120 hours)

This course consists of two main components: Financial Literacy and Career Explorations. The Financial Literacy component is designed for students to build a strong foundation of personal financial skills to assist in preparation for adulthood. Emphasis will be placed on the following: managing personal spending to meet financial goals, understanding and controlling the use of credit and debt, developing an awareness of the impact of education on earning potential, exploring how money can work for us through saving and investing, using financial services, and the protection of assets through risk management. Students will use real-world examples and take part in activities including goal writing, personal budgets, investing simulations, and checking and savings account applications. The career portion of the class emphasizes the Pennsylvania Academic Standards for Career Education and Work. The class will provide students with the opportunity to begin or continue their examination into the future beyond high school. Students will have the opportunity to identify their personal aptitudes, abilities, and interests and connect those to possible career placements. Satisfactory completion of Smart Futures activities 1, 2, 3, 6, 7, 12, 14, and 15 is required to earn the credit for the course.

631- Accounting I (120 hours)

Students are taught basic double-entry accounting principles as an overall background to business organization and operations for vocational and personal use. Emphasis is placed on the principles and methods of recording business transactions and the preparation of financial statements for sole proprietorship and service businesses. The course is highly recommended for students planning on majoring in business at college.

641- Accounting II (120 hours)

College in the High School Course

REQUIRED: SUCCESSFUL COMPLETION OF ACCOUNTING I

Students are given a review of the fundamental principles of double-entry bookkeeping. Emphasis is placed on the accounting cycle for merchandising corporations, including sales, purchases, and financial statements for corporations. This class will provide students with the foundation skills necessary for entry-level employment in business and for building a career in accounting and or finance. This is a **College in the High School** course offered through an articulation agreement with Thaddeus Stevens.

645 - AP Business with Personal Finance (120 hours)

AP Business with Personal Finance is a college-level course that introduces students to core business concepts—including entrepreneurship, marketing, management, accounting, and finance—while building essential personal financial literacy skills. Students learn how businesses identify customer needs, compete in markets, make strategic and ethical decisions, and manage operations using real-world case studies and project-based learning. Satisfactory completion of Smart Futures activities 1, 2, 3, 6, 7, 12, 14, and 15 is required to earn the credit for the course. The course also equips students with practical financial skills such as budgeting, saving, borrowing, managing risk, and investing for long-term goals. Major projects include developing a new product through a Business Canvas Project and completing a Financial Advisor Project.

651 - Accounting III (120 hours)

REQUIRED: SUCCESSFUL COMPLETION OF ACCOUNTING II

Students are given a review of the principles of Accounting I and II. Students are introduced to using an electronic accounting method by using QuickBooks software. The class offers fully integrated computer activities to reinforce accounting instruction. Emphasis is placed on accounting for special procedures and accounting for payroll systems. This class will provide students with the foundation skills necessary for entry-level employment in business and for building a career in accounting and/or finance.

652 - Business Law (120 hours)

Dover Area School District
Curriculum Cover Sheet

Students will explore the foundations of business law as well as the application of legal concepts. Topics include contracts, the law of sales, property law, agency and employment law, legal forms of business organization, borrowing money, and paying bills.

660 - Microsoft Office (120 hours)

Microsoft Office is a comprehensive course designed to teach students intermediate-level software applications using Microsoft Office. This course includes Word, Excel, PowerPoint, and the Internet. In addition, students will complete integrated projects and internet research tasks. Students will have the opportunity to earn a Microsoft Office Specialist credential through Certiport. These software application skills benefit students in all areas of life.

661- Management & Leadership (120 hours)

College in the High School Course

Are you a leader or aspiring leader in our school? Do you want to improve your leadership abilities? The Management & Leadership course introduces students to key leadership and ethical knowledge and skills, including integrity, trust, accountability, transparency, fairness, and respect. Students will use real-world situations to help strengthen their leadership and ethical decision-making skills through the planning, implementation, and evaluation of a class service-learning project. Students may opt to receive college credit for this course through an articulation agreement with York College.

662 - Advanced Microsoft Office (120 hours)

Advanced Microsoft Office is a comprehensive course designed to teach students ***advanced-level*** applications in ***Microsoft Office.*** Students will have the opportunity to utilize and develop broader skills learned in Microsoft Office. Emphasis is placed on the following advanced applications: Word, PowerPoint, and Excel. Internet search strategies will be used to gather/collect information from websites to create and enhance student projects. Priority will focus on the integration of software packages and student application projects. Skills learned in the advanced course will benefit students in their academic, personal, and business lives.

Pacing Guide

PACING GUIDE

610 - Financial and Career Explorations or 645 AP	**Associated Tasks**	**120 Hours**
Unit 1: Financial Goals & Money Management Tools	101, 108, 206, 905	12
Unit 2: Income	206, 404-407, 601, 905	23
Unit 3: Spending & Credit	206, 303, 308, 314, 601, 905	19
Unit 4: Saving & Investing	206, 905	18
Unit 5: Risk & Insurance	N/A	11
Unit 7: Career Acquisition & Preparation	N/A	18
Unit 8: Career Retention & Advancement	N/A	19

631- Accounting I	**Associated Tasks**	**120 Hours**
Unit 1: Introduction to the Role of Accounting in Business	901, 902, 903, 904, 905, 906, 907	16
Unit 2: Understanding and Recording Transactions	201, 202, 203, 204	40
Unit 3: Posting to the General Ledger	205	18
Unit 4: The Six-Column Worksheet	206, 601, 608	10
Unit 5: Key Financial Statements	208, 209	10
Unit 6: Complete Accounting Cycle for a Sole Proprietorship	207, 210	18
Unit 7: Cash Control & Banking	310, 311	8

PACING GUIDE

641- Accounting II	**Associated Tasks**	**120 Hours**
Unit 1: Payroll Accounting	317: 401, 402, 403, 404, 405, 407, 408, 409, 410	28
Unit 2: Special Journals: Sales and Cash Receipts	205, 303, 304,305, 306, 307, 308, 309, 313, 320, 321	50
Unit 3: Adjustments and the ten-column worksheet	207	10
Unit 4: Corporate Financial Statements	101, 205, 207, 315, 501, 502, 503	32

651 - Accounting III	**Associated Tasks**	**120 Hours**
Unit 1: Cash Funds.	904, 905, 906	10
Unit 2: Plant Assets and Depreciation	901,902, 903, 907	11
Unit 3: Uncollectible Accounts Receivable	201	10
Unit 4: Inventories	202	12
Unit 5: Notes Payable and Receivable	203	10
PROJECT: Complete Accounting Cycle for a Merchandising Corporation	204	12
Unit 6: Introduction to Partnership	205	10
Unit 7: Financial Statements and Liquidation of a Partnership	201, 202, 203, 204, 205	11
PROJECT: Complete the Accounting Cycle for a Partnership	Accounting: 206, 601, 608	12
Unit 8: Ethics in Accounting	208, 209	12
NOCTI Prep	All above, plus 207, 210	10

PACING GUIDE

652 - Business Law	Associated Tasks	120 Hours
Unit 1: Laws and Their Ethical Foundation	701	6
Unit 2: Constitutional Rights & the Court System	702, 703	19
Unit 3: Civil Law and Procedure	704	7
Unit 4: Contracts	705	20
Unit 5: Ownership and Risk of Loss in Sales	706	4
Unit 6: Consumer Protection	707	7
Unit 7: Real Property Laws	706	16
Unit 8: Insurance, Trusts, and Estates	N/A	8
Unit 9: Employment Law	708	8
Unit 10: Legal Business Structures	707, 709	15
Unit 11: Credit	N/A	10

660 - Microsoft Office	Associated Tasks	120 Hours
Unit 1: Hardware & the Internet	101, 108	8 hours
Unit 2: Word - Flyers, Letters, and Reports	101, 102, 108, 801, 802, 803	42 hours
Unit 3: Excel - Spreadsheets with Formulas and Charts	101, 102, 108, 201, 208, 601, 602, 604, 606, 607, 804	42 hours
Unit 4: PowerPoint - Presentations with Themes and Graphics	101, 102, 108, 805	30 hours
Unit 5: Introduction to Simple Databases	101, 102, 108	8 hours

PACING GUIDE

661- Management & Leadership	**Associated Tasks**	**120 Hours**
Unit 1- Course Policies, Expectations, and Procedures	N/A	11 hours
Unit 2 - Planning & Organizing	606, 901	30 hours
Unit 3 - Organizational Culture and Managing in a Global Environment	706.709, 901, 902, 903	14 hours
Unit 4 - Staffing & Directing	904, 905, 906	35 hours
Unit 5 - Customer Service	905, 906	10 hours
Unit 6 - Leading	906	20 hours

662 - Advanced Microsoft Office	**Associated Tasks**	**120 Hours**
Unit 1: Word - Watermarking, Forms, Merge, Templates	101, 102, 108, 801, 802, 803	30 hours
Unit 2: Excel - Spreadsheets with Advanced Formulas	101, 102, 108, 201, 208, 601, 602, 604, 606, 607, 804	40 hours hours
Unit 3: PowerPoint - Presentations with Embedded Elements	101, 102, 108, 805	25 hours
Unit 4: Databases & Forms	101, 102, 108	25 hours

Task List (Update from KUD Spreadsheet)

Competency Task List – Secondary Component

Accounting Technology/Technician & Bookkeeping CIP 52.0302

High School Graduation Years 2026, 2027, 2028

100 Perform General Office Duties

Task	Task	Secondary Course Crosswalk	Know	Understand	Do	Assessment
101	Organize, preserve, and retrieve financial records, reports, and files.	All Classes	Businesses must maintain records for informational and legal purposes.	Maintain and manage financial records, reports or files. Records may be digital or hard copy.	Maintain and manage financial records, reports, and files. Demonstrate knowledge of record-keeping practices.	Task List Management File Structure Creation
102	Conduct office communication, e.g., written, verbal, virtual.	All Classes	Professional, clear communication is critical to all organizations.	How to convey information clearly and professionally, in a manner appropriate to the information being shared.	Create authentic and practice communication pieces that convey information clearly.	Resume & Cover Letter Project Practice Documents Presentations & Projects
103	RESERVED	-				
104	RESERVED	-				
105	RESERVED	-				
106	Follow grammar, punctuation, and spelling rules for the language being used.	All Classes	Professional, clear communication is critical to all organizations.	How to use grammar and terminology appropriate to the task and industry.	Create authentic and practice communication pieces attending grammar	Resume & Cover Letter Project Practice Documents Presentations &

					and industry conventions.	Projects
107	RESERVED	-				
108	Operate a calculator and computer.	All Classes	Calculators and computers simplify a variety of tasks, and each machine has different uses.	The limitations and capabilities of both computers and calculators.	Use office machines appropriate to the task for a variety of classroom projects.	Resume & Cover Letter Project Practice Documents Presentations & Projects Accounting Mini Sets
109	RESERVED	-				
110	RESERVED	-				
111	RESERVED	-				

200 Complete the Steps of the Accounting Cycle

Task	Task	Secondary Course Crosswalk	Know	Understand	Do	Assessment
201	Prepare a chart of accounts and assign account numbers.	Accounting 1-3	Know the accounting equation. Any item of property has at least one financial claim against it. Owner's equity is changed by revenue, expenses and withdrawals	How to apply the accounting equation to a variety of transactions.	Show how businesses use accounts Demonstrate the effects of transactions on the accounting equation. Set up Accounting records for a sole proprietorship Analyze business transactions Record transactions in the general journal	Create Accounting Records for a Pretend Company Mini-Projects Case Studies

					Post to the general ledger Prepare a trial balance	
202	Use T-accounts to analyze transactions into debit and credit parts.	Accounting 1-3	Accountants analyze transactions into debit and credit parts. The double entry accounting system recognizes the different sides of business transactions as debit and credit.	A business's transactions can be analyzed by using the double entry accounting system, which recognizes the different sides of business transactions as debit and credit	Use T accounts to analyze transactions that affect assets, liabilities and the owner's capital account	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
203	Analyze the effects of transactions using the accounting equation.	Accounting 1-3	Transactions affect revenue, expenses, and withdrawals. Temporary accounts show the changes in owner's equity during each accounting period. Revenues, expenses and withdrawals are temporary accounts and start each new accounting period with zero balances. Double entry accounting requires that total debit and total credits are always equal.	Revenues, expenses and withdrawals are temporary accounts. They start each new accounting period with zero balances. Double entry accounting requires that total debit and total credits are always equal	List and apply the rules of debit and credit for revenue, expenses, and withdrawals accounts	Create Accounting Records for a Pretend Company Mini-Projects Case Studies

204	Analyze and journalize source documents using double-entry accounting.	Accounting 1-3	Every transaction you have with a business is documented in some way. Companies keep permanent records of transactions. The accounting cycle is a series of steps done in each accounting period to keep records in an orderly fashion. You can use the general journal to record all of the transactions of a business	The accounting cycle is a series of steps done in each accounting period to keep records in an orderly fashion. You can use the general journal to record all of the transactions of a business	Explain the purpose of journalizing Apply information from source documents	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
205	Post transactions from general and special journals to ledger accounts.	Accounting 1-3	Journal entries must be posted to special or general ledger accounts. Up to date account balances provide information for reports used by people both inside and outside the businesses. The general journal is a permanent record organized by account number. Posting is the process of transferring information from the	The general journal is a permanent record organized by account number. Posting is the process of transferring information from the journal to individual accounts in the ledger. The trial balance is a proof that the total debits equal total credits in the ledger.	Post general journal entries Prepare a trial balance	Create Accounting Records for a Pretend Company Mini-Projects Case Studies

			journal to individual accounts in the ledger. The trial balance is a proof that the total debits equal total credits in the ledger.			
206	Complete multi-column worksheets.	Accounting I Financial & Career Exploration Microsoft Office Advanced Microsoft Office	The six column worksheet is used to complete the final steps of the accounting cycle. The worksheet organized general ledger account information for the financial statements. It is used to determine net income or net loss for the accounting period	The worksheet organized general ledger account information for the financial statements. After completing the worksheet, you will know the net income or net loss for the accounting period	Prepare a six column worksheet	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
207	Record and post adjusting and closing entries.	Accounting 1-3	Not all financial changes are caused by transactions with other businesses or individual. Some changes occur with a business. Adjustments transfer the cost of 'used up' assets to expenses accounts. Adjustments for changes in	How to record and post adjusting and closing entries.	Determine which general ledger accounts to adjust Calculate the adjustments	Create Accounting Records for a Pretend Company Mini-Projects Case Studies

			merchandise inventory are made directly to the income summary account			
208	Prepare financial statements, e.g., income statement, statement of equity, balance sheet, statement of cash flow.	Accounting 1-3	Financial statements provide essential information for making sound decisions. The income statement reports the net income or net loss. The statement of changes shows the changes in financial interest during the accounting period. The balance sheet reports the financial position at a specific point in time. The statement of cash flows reports, the sources and uses of cash during the accounting period	The income statement reports the net income or net loss. The statement of changes shows the changes in financial interest during the accounting period. The balance sheet reports the financial position at a specific point in time. The statement of cash flows reports, the sources and uses of cash during the accounting period	Prepare a statement of changes in owner's equity Explain the purpose of the balance sheet	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
209	Verify financial statements against the worksheet.	Accounting 1-3	Financial statements must match the information generated with the multicolumn worksheet.	Financial statements must be true and accurate representations of a company's internal accounts.	Prepare a statement of changes in owner's equity Explain the purpose of the balance sheet	Create Accounting Records for a Pretend Company Mini-Projects Case Studies

210	Prepare post-closing trial balance from general ledger.	Accounting 1-3	For accounting purpose the life of a business is divided into specific periods of time. . Closing entries transfer the temporary account balances to the owner's capital account. After the closing entries are posted, a post closing trial balance is prepared to verify that debits equal credits	Closing entries transfer the temporary account balances to the owner's capital account. After the closing entries are posted, a post closing trial balance is prepared to verify that debits equal credits	Post the closing entries to the general ledger Prepare a post closing trial balance	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
211	Apply generally accepted accounting principles throughout the accounting cycle.	Accounting 1-3	Generally accepted accounting principles relevant to a variety of organizations.	All organizations use generally accepted accounting principles in order to create accurate and comparable information for use inside and outside the business.	Use generally accepted accounting principles throughout projects in all courses.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies

300 Review and Analyze Financial Documentation

Task	Task	Secondary Course Crosswalk	Know	Understand	Do	Assessment
301	RESERVED	-				
302	RESERVED	-				

303	Analyze purchase invoice and payment terms.	Accounting 2-3	Processing invoices accurately ensures funds are dispersed properly and promptly. Payment terms dictate timing of payment to suppliers.	How to review and analyze purchase invoice and payment terms.	Review and analyze purchase invoice and payment terms	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
304	Analyze sales invoice and payment terms.	Accounting 2-3	Businesses keep a subsidiary ledger of individual customer accounts. Companies must understand what they've sold, how much revenue it will create, and when that revenue will be realized.	Understand how to read and recognize payment terms and the various methods for recording sales invoices.	Analyze transactions relating to the sale of merchandise and services.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
305	Analyze purchase returns and allowances using debit memos.	Accounting 2-3	When a company returns items it has purchased, purchases are reversed. Businesses sometimes provide allowances to customers for a variety of reasons. These activities impact accounting records.	How to review and analyze purchase returns and allowances using debit memos.	Analyze transactions related to purchase returns and allowances.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies

306	Analyze sales returns and allowances using credit memos.	Accounting 2-3	When merchandise is returned, sales are reversed. Businesses sometimes provide allowances to customers for a variety of reasons. These activities impact accounting records.	How to review and analyze sales returns and allowances using credit memos.	Analyze transactions related to sales returns and allowances.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
307	Analyze a batch report or calculator tape.	Accounting 2-3	Batch reports and calculator tape provide information about multiple transactions that must be entered into general, subsidiary, or special ledgers.	How to review batch reports and calculator tape and apply them to the appropriate accounting record.	Review and analyze batch reports or calculator tape.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
308	Analyze shipping terms and documents.	Accounting 2-3	Shipping terms and documents provide crucial information about the timing of goods and expenses/income. Accounting records may be impacted by some decisions related to the logistics of moving goods from place to place.	Understand how shipping terms and documents impact accounting records.	Analyze shipping terms and documents for application to accounting records.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies

309	Analyze a memorandum.	Accounting 1-3	Memorandums provide additional information about a transaction that accounts may need to record it correctly.	How to review and analyze a memorandum	Analyze memorandums to determine impact on the accounting records.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
310	Analyze a bank deposit slip.	Accounting I-3 Financial & Career Exploration	Cash control and banking activities. Banking tasks are basic practices in business and in your personal life. All bank deposits are recorded on a deposit slip.	Understand how to use and read a deposit slip.	Prepare bank deposits.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
311	Prepare and review bank reconciliation, including all service charges and fees.	Accounting I-3 Financial & Career Exploration	Internal controls are steps taken to protect assets and keep reliable records. The bank reconciliation is an important internal control to ensure records match reality.	Bank reconciliation should match with accounting records.	Reconcile a bank statement	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
312	Prepare a petty cash report.	Accounting 2-3	Businesses keep petty cash on hand for small, emergent expenses. Petty cash is accounted for with a petty cash report.	How to record the use of petty cash with a petty cash report.	Create a petty cash report.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies

313	Analyze cash receipts and disbursements of cash.	Accounting 2-3	The cash receipts journal is used to record the cash a business receives. Disbursements of cash must also be recorded.	How to review and analyze cash receipts or and disbursements of cash.	Post from the sales and cash receipts journals to customer accounts in the accounts receivable subsidiary ledger Foot, prove, total, and rule the sales and cash receipts journal	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
314	Analyze checks and checkbook register.	Accounting I-3 Financial & Career Exploration	Businesses and individuals use checks to improve tracking of receipts and payments.	How to analyze checks and a checkbook register.	Analyze checks and a checkbook register.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies Personal Finance Mock Checkbook
315	Calculate the cost of goods sold using various costing methods.	Accounting 2-3	Businesses calculate the cost of goods sold using a variety of methods, each with its own advantages and disadvantages.	How to prepare an Inventory Stock Record using various costing methods.	Prepare an Inventory Stock Record using various costing methods.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
316	Calculate depreciation using various methods.	Accounting 3	Depreciation is the value an asset loses over time. There are a variety of depreciation methods to choose from based on the asset and tax considerations.	How to calculate depreciation for a variety of assets.	Calculate depreciation for a variety of assets.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies

317	RESERVED	-				
318	Analyze promissory notes.	Accounting 3	Promissory notes represent an asset to the company, as it is owed money in the future.	How to read and analyze a promissory note.	Read and analyze a promissory note.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
319	Apply internal controls, auditing, and error-correcting techniques.	Accounting 2-3	Internal controls reduce the likelihood of careless or dishonest errors. All organizations must have internal controls to ensure accurate and acceptable uses of funds.	How companies can implement internal controls.	Create an internal control process for a real or fictitious organization.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
320	Prepare schedules of accounts payable and accounts receivable.	Accounting 2-3	Schedules of accounts payable and accounts receivable detail outstanding assets and liabilities.	Having a schedule of accounts payable and accounts receivable ensures timely collection of money owed and timely payment of bills.	Generate a schedule of accounts payable and accounts receivable tied to the general ledger.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
321	Adjust for bad debts using the direct write-off or allowance method.	Accounting 2-3	Accounts must be adjusted for bad debt that will not be collected. Accountants can use the write-off or allowance method.	The pros and cons of the write-off and allowance methods and when to use them.	Adjust accounting records for bad debt using both the write-off and allowance methods.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies

400 Prepare, Maintain, and Update Payroll and Tax Records

Task	Task	Secondary Course Crosswalk	Know	Understand	Do	Assessment
401	Compile and record employee time, production and payroll data from time sheets and other records.	Accounting 2-3	Tax and labor laws protect the rights of both the employee and the employer. Employers must ensure employees are paid for their work. For hourly employees, a timekeeping process is essential to protecting both the employee and the employer.	The importance of maintaining accurate employee time, production, and payroll records to ensure accurate payment for work completed.	Compile and record employee time, production and payroll data from time sheets and other records.	Prepare the weekly payroll for a pretend company. Mini-Projects Case Studies
402	RESERVED	-				
403	Record employee information to maintain payroll records.	Accounting I-3 Financial & Career Exploration	Employers must maintain records of their employees for legal and tax purposes.	The importance of recording information found on the W-4 forms in the employee data section. How to update employee record information to maintain payroll records.	Evaluate a W-4 form and identify all pertinent information.	Prepare the weekly payroll for a pretend company. Mini-Projects Case Studies

404	Calculate benefits including sick pay, vacation time and personal time.	Accounting I-3 Financial & Career Exploration	Employers typically provide a range of benefits to employees. These must be tracked and accounted for to protect both employees and employers.	How to calculate benefits including sick pay, vacation time and personal time.	Calculate benefits including sick pay, vacation time and personal time.	Prepare the weekly payroll for a pretend company. Mini-Projects Case Studies
405	Compute wages, taxes (FIT, SIT, FICA, Medicare), other deductions, and net pay.	Accounting I-3 Financial & Career Exploration	Gross earnings is the total amount an employee earns in a pay period. Payroll deductions are amounts withheld from an employee's gross earnings. Deductions typically include a variety of taxes and employee contributions to benefit plans.	How to compute wages, taxes (FIT, SIT, FICA, Medicare), other deductions, and net pay.	Explain and compute employee- paid withholdings Compute net pay Compare for profit businesses and not for profit organizations	Prepare the weekly payroll for a pretend company. Mini-Projects Case Studies
406	RESERVED	-				
407	Complete and file payroll tax forms and returns.	Accounting 2-3	Release of cash for payroll is a transaction that must be journalized and posted. Employers are legally required to make tax deposits on time and to report the earrings of each employee. Employers	*Calculate business taxation information. *Complete and file tax forms and returns (i.e. Form 941, W-2, W-3, PAUC, FUTA, SUTA,) appropriate to current government regulations (Electronic Federal Tax Payment	Compute and complete payroll tax expense forms	Prepare the weekly payroll for a pretend company. Mini-Projects Case Studies

			must pay taxes in addition to the amounts withheld from their employees.	System) *Process payroll documents, records and checks. *Journalize payroll at the end of the earnings period in appropriate journals. *Journalize the payment of period payroll taxes		
408	Process employee compensation using various payment methods.	Accounting I-3 Financial & Career Exploration	Payroll liabilities and tax records. The release of cash for payroll is a transaction. It must be journalized and posted. Employers are legally required to make tax deposits on time and to report the earrings of each employee. Employers must pay taxes in addition to the amounts withheld from their employees. This is an expense for the business	There are several different methods that can be used to process payroll, but there are some non-negotiable legal requirements that all employers must meet.	*Calculate business taxation information. *Complete and file tax forms and returns (i.e. Form 941, W-2, W-3, PAUC, FUTA, SUTA,) appropriate to current government regulations (Electronic Federal Tax Payment System) *Process payroll documents, records and checks.	Prepare the weekly payroll for a pretend company. Mini-Projects Case Studies

409	Journalize payroll at the end of the earnings period in appropriate journals.	Accounting 2-3	Payroll must be appropriately recorded in accounting records.	How to journalize payroll and associated expense correctly.	Journalize payroll at the end of the earnings period in appropriate journals.	Prepare the weekly payroll for a pretend company. Mini-Projects Case Studies
410	Journalize payment of period payroll taxes.	Accounting 2-3	Payroll must be appropriately recorded in accounting records.	How to journalize payroll and associated expenses correctly.	Journalize the payment of period payroll taxes	Prepare the weekly payroll for a pretend company. Mini-Projects Case Studies
411	RESERVED	-				

500 Financial Statement Analysis

Task	Task	Secondary Course Crosswalk	Know	Understand	Do	Assessment

501	Analyze component percentages on the income statement (vertical analysis).	Accounting 1-3	Vertical analysis of an income statement—often called common-size analysis—expresses each line item as a percentage of a base figure (total revenue or net sales). It standardizes financial statements, enabling easy comparison of different periods or companies regardless of size	Vertical analysis allows for comparisons of companies of different sizes.	*Calculate component percentages on the Income Statement. *Calculate Earnings per Share and Price-to-Earnings Ratio for a corporation.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies
502	RESERVED	-				
503	Perform various ratio analysis on the balance sheet.	Accounting 1-3	Ratio analysis of a balance sheet is the process of evaluating a company's financial health by comparing specific line items to reveal its liquidity, solvency, leverage, and efficiency. It transforms raw dollar amounts into meaningful percentages that allow for easy tracking over time and comparisons with industry peers	Ratio analysis allows for tracking over time and comparison to industry peers.	*Perform ratio analysis and supporting schedules for the Balance Sheet.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies

504	Prepare a horizontal analysis on the income statement.	Accounting 1-3	Horizontal analysis tracks the financial growth or decline of an income statement's line items over multiple periods side by side. It uses two exact formulas to compare an analysis period to a chosen base (prior) period to reveal trends and spot performance anomalies	Horizontal analysis provides information about changes in a company's revenue and expenses over time.	Evaluate changes in line items on an income statement over time.	Create Accounting Records for a Pretend Company Mini-Projects Case Studies

600 Automated Accounting and Spreadsheet Software

Task	Task	Secondary Course Crosswalk	Know	Understand	Do	Assessment
601	Create, format, and maintain spreadsheets.	Accounting I-3 Microsoft Office Advanced Microsoft Office	Know the terminology relevant to creating and editing a spreadsheet	Understand the relationship between cells, workbooks, and worksheets	Create and save a workbook, enter data in cells,create worksheets within, and navigate among the three aforementioned items.	Accounting Practice Sets Excel Practice Sets Business Plan Project Budget Project

602	Use advanced features to make enhanced user-friendly spreadsheets.	Accounting I-3 Microsoft Office Advanced Microsoft Office	The pros and cons of pasting, linking, and embedding objects in a software application	Understand which (pasting, linking, and embedding) will automatically update as the source is updated.	Paste, link, and embed objects and data within software applications.	Accounting Practice Sets Excel Practice Sets Business Plan Project Budget Project
603	RESERVED	-				
604	Create, format, and modify charts and tables.	Accounting I-3 Microsoft Office Advanced Microsoft Office	Vocabulary associated with chart data series, chart plot area, and chart labels.	Understand what chart type to use to illustrate various types of data. Understand what labels and elements enhance a chart.	Create and format effective charts.	Accounting Practice Sets Excel Practice Sets Business Plan Project Budget Project
605	RESERVED	-				

606	Manage multiple worksheets and workbooks.	Microsoft Office Advanced Microsoft Office	The differences between a workbook (spreadsheet) and a worksheet.	Understand that there can be multiple worksheets within a workbook.	Create worksheets within a workbook	Accounting Practice Sets Excel Practice Sets Business Plan Project Budget Project
607	Summarize data for analysis.	Accounting I-3 Microsoft Office Advanced Microsoft Office	Pivot tables and charts help to pull information out of spreadsheet data.	When and how to use pivot tables and charts.	Add pivot tables and charts to a workbook.	Accounting Practice Sets Excel Practice Sets Business Plan Project Budget Project
608	Survey automated accounting software, e.g., QuickBooks, Peachtree, Sage 50.	Accounting I-3 Microsoft Office Advanced Microsoft Office	The six column worksheet. The worksheet is the tool used to complete the final steps of the accounting cycle. The worksheet organized general ledger account information for the financial statements. After completing the worksheet, you will know the net income or net loss for the accounting period	The worksheet organized general ledger account information for the financial statements. After completing the worksheet, you will know the net income or net loss for the accounting period	Prepare a six column worksheet	Software Comparison Quoz/Project
609	Exhibit familiarity with internal controls for accounting software.	Accounting I Financial & Career Exploration	Internal controls reduce the likelihood of careless or dishonest errors.	How companies can implement internal controls.	Create an internal control process for a real or fictitious organization.	Create Accounting Records for a Pretend Company Mini-Projects

		Business Law	All organizations must have internal controls to ensure accurate and acceptable uses of funds.			Case Studies

700 Business Law and Ethics

Task	Task	Secondary Course Crosswalk	Know	Understand	Do	Assessment
701	RESERVED	-				
702	Identify the importance of cybersecurity and its impact on confidential data.	Financial & Career Exploration Business Law	Constitutional Rights: foundations of the US Constitution, Division and balance of governmental powers, the internet and constitutional rights	*constitutional rights, with an emphasis on the US Constitution and amendments, the division and balance of power in government and the developing area of law that concerns the internet	*If the documents written in the course of the nation's founding *Explain how the US Constitution addresses and protects the citizens *Describe the system of checks and balances *Explain how the power to govern is divided *Understand the issue of jurisdiction	Cybersecurity Practice Scenarios Tests/Quizzes

703	Explain types of crimes often associated with business and organizations.	Business Law	Criminal law and procedure: criminal law, criminal procedure	*basic of criminal law, surveys businesses related crimes, and details the legal procedure followed in criminal cases	* Understand the three elements that make up a criminal act *Classify crimes according to the severity of their potential sentences *Identify the types of crimes that affect business *Know the rights people have when arrested and their potential criminal liability for the actions of others *Name and describe the two types of defenses to criminal charges *Understand appropriate punishments for crimes	Test/Quizzes Projects
704	Describe familiar business law cases and describe their impact on business practices.	Financial & Career Exploration Business Law	Civil law and procedure: private vs public offenses, intentional torts, negligence and strict liability	*distinguishes crimes from torts, presents in depth the major types of torts, and discussion of civil procedure	*Distinguish a crime from a tort *Identify the elements of torts *Explain why one person may be responsible for another's tort *Identify common	Test/Quizzes Projects

					intentional torts *Recognize the elements of negligence *Explain the basis for strict liability State the legal remedies that are available to a tort victim *Describe the procedure used to try a civil case	
705	Identify the elements and characteristics of a legal contract.	Business Law	Offer and acceptance	*basics of contract formation as found in the matching of a viable offer with proper acceptance	*List the elements required to form a contract *Describe the requirements of an offer *Describe the various ways to end offers * Explain how an offeree can ensure an offer will remain open *Discuss the requirements of an effective acceptance * Determine at what point in time an acceptance is effective	Test/Quizzes Projects
706	Identify improper use of business technology and property.	Business Law Social Media	Property and is acquisition: types of property, how property is acquired and held	*Presents the concept of what our society defines as property, discusses the types of	*Define property *Identify the classifications of property	Test/Quizzes Projects

		in Business & Society Management & Leadership		property and then covers the legal aspects of acquiring and holding property	*State the different ways of acquiring property *Differentiate the various ways of holding ownership to property	
707	Describe legal rights and responsibilities of various business structures when conducting business.	Business Law Social Media in Business & Society Management & Leadership	Forms of business: main forms, creating and termination partnerships, operating partnerships	*Presents a survey of the main organizational forms of business and then examines the sole proprietorship and partnership form in detail	*State the definitions of the three basic forms of business organization *Contrast the attributes of the basic forms of business organization *Describe how a partnership is formed *Explain how a partnership may be ended *List the powers of a partner *Explain the duties and potential liabilities of a partner	Test/Quizzes Projects
708	Identify regulatory bodies governing business law and ethics (Fair Labor Standards, IASB, FASB, SEC).	Business Law	Employment law: making and termination employment contracts, and duties of employees and employers	*Presents the legal aspects of the employment relationship as defined by law	*Describe how employment contracts are made *Explain how employment contracts are terminated *List an employer's duties *Name an employee's	Test/Quizzes Projects

					duties	
709	Identify emerging trends in the 21st century and the resulting growth of forensic accounting.	Financial & Career Exploration Business Law	Forensic accounting is an important way to "follow the money" to determine if and how a crime was committed.	When forensic accounting is necessary.	Explain what a forensic accountant does and why it matters.	Test/Quizzes Projects

800 Computer Applications

Task	Task	Secondary Course Crosswalk	Know	Understand	Do	Assessment
801	Create, edit, and format documents using word processing software.	All Classes	Know the different content and format standards for personal and professional documents.	Software has functions and features necessary to create and format documents. Templates available that can be modified to user preference.	Create and format personal and professional documents.Word: Ch. 4 - create a title page for the proposal -insert an existing word document -Create a header and footer Edit and format lists -Edit and format tables -create watermark	Resume Form Letter & Mailing Label Project Newsletter Project Sales Proposal Project
802	Enhance documents with visual content.	All Classes	The purpose of using graphics to improve document appearance and communication.	Graphics should support the message of the document, not distract from it.	Insert pictures, shapes, icons, and SmartArt into a document	Business Plans Newsletter Project Sales Proposal Project

			Basic picture formatting tools such as: Crop, Resize, Rotate, Position, Wrap Text, Picture Styles, Artistic Effects, Corrections and Color adjustments.	Proper placement and formatting of visuals improves readability and professionalism.	Format images using crop, resize, rotate, borders, and styles.	
803	Create forms and tables for data display.	Microsoft Office Advanced Microsoft Office	Vocabulary associated with chart data series, chart plot area, and chart labels.	Understand what chart type to use to illustrate various types of data. Understand what labels and elements enhance a chart.	Create and format effective charts.	Accounting Practice Sets Excel Practice Sets Business Plan Project Budget Project
804	Prepare various business communication documents.	All classes	Professional, clear communication is critical to all organizations.	How to convey information clearly and professionally, in a manner appropriate to the information being shared.	Create authentic and practice communication pieces that convey information clearly.	Resume Form Letter & Mailing Label Project Newsletter Project Sales Proposal Project
805	Create, edit, and format presentations using presentation software.	All Classes	The different font attributes, slide layouts, presentation templates, and design templates.	Content and design layout principles, 7 and 7 slide layout	Choose appropriate presentation fonts, templates, themes, and slide layouts to create award-winning presentations	Business Plans Newsletter Project Sales Proposal Project
806	RESERVED	-				
807	RESERVED	-				

808	RESERVED	-				
809	RESERVED	-				
810	RESERVED	-				

900 Economics

Task	Task	Secondary Course Crosswalk	Know	Understand	Do	Assessment
901	Explain the free enterprise system.	Accounting I Microsoft Office Advanced Microsoft Office	In the U.S. free enterprise system, most economic decisions are made by companies and individuals, though they do have to follow local, state, and federal laws.	The role of businesses, individuals, and government in the free enterprise system.	List the costs and benefits of the free enterprise system.	Case Studies Projects Tests/Quizzes
902	Explain the principles of supply and demand.	Accounting I Microsoft Office Advanced Microsoft Office	Supply and demand interact to determine price and quantity of goods and services available in a market.	Explain the principles of supply and demand.	Explain how supply and demand interact.	Case Studies Projects Tests/Quizzes
903	Explain the types of economic systems.	Accounting I Microsoft Office Advanced Microsoft Office	There are a variety of economic systems in the world, each with strengths and weaknesses.	Understand the strengths and weaknesses of each economic system.	List advantages and disadvantages of a variety of economic systems.	Case Studies Projects Tests/Quizzes

904	Identify factors affecting a business's profit.	Accounting I Microsoft Office Advanced Microsoft Office	Profit is determined by revenue and expenses. Companies analyze revenue and expenses to improve profitability.	How different components of revenue and expense can impact profitability.	Identify factors that affect profitability for a business.	Case Studies Projects Tests/Quizzes
905	Explain the relationship between government and business.	Business Law Management & Leadership	The government creates the rules for private enterprise. The government provides services that private enterprise cannot or will not.	The relationship between government and business.	Explain how various laws impact companies. Explain why governments provide public goods like roads and safety services.	Case Studies Projects Tests/Quizzes
906	Explain the concept of productivity.	Accounting I Microsoft Office Advanced Microsoft Office	Productivity measures output per unit of input	How to determine productivity of an input.	Explain productivity and identify ways to increase productivity of an individual or organization.	Case Studies Projects Tests/Quizzes
907	Explain the nature of international trade.	Business Law Management & Leadership	Global trade is essential to the economy as it is currently structured. Goods and services flow across national borders based on the economic advantages of different economies.	Why global trade occurs and how it impacts the U.S. economy.	Identify how local companies and individuals interact with the global economy.	Case Studies Projects Tests/Quizzes