

# CTE - CIP Course Details Catalog

## Cluster: Finance

### CIP: 52.0301 - Accounting.

Status: Open Start Year: 2021 End Year:

#### Group 1 - Orientation Courses: Exploratory coursework, could be offered at the secondary level or prior-to-secondary in 7th or 8th grade.

State Course ID	State Course Title	Max Carnegie Units	Start SY	End SY
22151A001	Career Exploration	1.00	2021	
12001A001	Business and Technology Concepts	1.00	2021	
12007A001	Recordkeeping	1.00	2021	

#### Group 2 - Introductory Courses: Introductory coursework for the program of study.

State Course ID	State Course Title	Max Carnegie Units	Start SY	End SY
10004A001	Computer Concepts and Software Applications	1.00	2021	
12051A001	Introductory Business	1.00	2021	
12101A001	Banking and Finance	3.00	2021	
12009A001	Business Communications	1.00	2021	

#### Group 3 - Skills Courses: More in-depth courses for program concentrators.

State Course ID	State Course Title	Max Carnegie Units	Start SY	End SY
12104A001	Accounting I	3.00	2021	

#### Group 4 - Advanced Courses: More advanced courses for learners completing a program of study to allow for specialization.

State Course ID	State Course Title	Max Carnegie Units	Start SY	End SY
12104A002	Accounting II	3.00	2021	
12109A001	Income Tax Accounting	3.00	2021	
12108A001	Cost Accounting	3.00	2021	
12110A001	Payroll Accounting	3.00	2021	
12111A001	Financial Accounting	3.00	2022	

#### Group 5 - Workplace Experience: Similar model to the existing Cooperative Education coursework that is designed to give students relevant work experience

State Course ID	State Course Title	Max Carnegie Units	Start SY	End SY
12148A003	Finance Cluster Workplace Experience	3.00	2022	
12148A002	Accounting Workplace Experience	3.00	2021	

# CTE - CIP Course Details Catalog

## Cluster: Finance

### Course Descriptions

#### **CIP: 52.0301 - Accounting.**

**State Course ID:** 22151A001      **Course Title:** Career Exploration

Career Exploration courses help students identify and evaluate personal goals, priorities, aptitudes, and interests with the goal of helping them make informed decisions about their careers. These courses expose students to various sources of information on career and training options and may also assist them in developing job search and employability skills.

**State Course ID:** 12001A001      **Course Title:** Business and Technology Concepts

This orientation-level course will provide an overview of all aspects of business marketing and management, including the concepts, functions, and skills required for meeting the challenges of operating a business in a global economy. Topics covered will include the various forms of business ownership, including entrepreneurship, as well as the basic functional areas of business (finance, management, marketing, administration and production). Students will be introduced to a wide range of careers in fields such as accounting, financial services, information technology, marketing, and management. Emphasis will be placed on using the computer while studying applications in these careers along with communication skills (thinking, listening, composing, revising, editing, and speaking), math and problem solving. Business ethics as well as other workplace skills will be taught and integrated within this course. This course is not intended to meet the consumer education requirement, but rather to provide preparation for the skill level courses that make up the Business, Marketing and Management occupations programs.

**State Course ID:** 12007A001      **Course Title:** Recordkeeping

Develops understanding of and skill in maintaining accurate records; includes skills used in everyday business activities both for personal and professional use ; provides an opportunity to develop skills related to personal financial management as well as budgeting, financial planning, cashier's records, handling of money , and tasks common to simple office practices.

**State Course ID:** 10008A001      **Course Title:** Digital Literacy

This foundation-level course prepares students to use technology in a proficient and responsible manner in school, in the workforce, and in everyday life. The course contains skills for working in an Internet or networked environment and the knowledge of what it means to be a good digital citizen and the ability to use technology responsibly. Topics include the benefits and risks of sharing information online, and the possible consequences of inappropriate sharing (oversharing). Students explore the legal and ethical dimensions of respecting creative work. Technology use is a vital employability skill for entry -level and upper-level management positions. Students may be provided with the opportunity to seek industry-recognized digital literacy certifications.

**State Course ID:** 10004A001      **Course Title:** Computer Concepts and Software Applications

Computer Concepts and Software Applications is an orientation-level course designed to develop awareness and understanding of application software and equipment used by employees to perform tasks in business, marketing and management. Students will apply problem-solving skills to hands-on, real-life situations using a variety of software applications, such as word processing, spreadsheets, database management, presentation software, and desktop publishing. Students will explore topics related to computer concepts, operating systems, telecommunications and emerging technologies. The development of employability skills, as well as transition skills, will be included in the course as well as an understanding of the ethical considerations that arise in using information processing equipment and gaining access to available databases.

**State Course ID:** 12051A001      **Course Title:** Introductory Business

Introductory Business courses survey an array of topics and concepts related to the field of business. These courses introduce business concepts such as banking and finance, the role of government in business, consumerism, credit, investment, and management. They usually provide a brief overview of the American economic system and corporate organization. Introductory Business courses may also expose students to the varied opportunities in secretarial , accounting, management, and related fields.

# CTE - CIP Course Details Catalog

## Cluster: Finance

### Course Descriptions

#### CIP: 52.0301 - Accounting.

**State Course ID:** 12101A001      **Course Title:** Banking and Finance

Banking and Finance courses provide students with an overview of the American monetary and banking system as well as types of financial institutions and the services and products that they offer. Course content may include government regulations; checking, savings, and money market accounts; loans; investments; and negotiable instruments.

**State Course ID:** 12009A001      **Course Title:** Business Communications

Business Communications courses help students to develop an understanding and appreciation for effective communication in business situations and environments. Emphasis is placed on all phases of communication: speaking, listening, thinking, responding, reading, writing, communicating nonverbally, and utilizing technology for communication. Business communication functions, processes, and applications in the context of business may be practiced through problem-based projects and realworld application.

**State Course ID:** 12104A001      **Course Title:** Accounting I

Accounting I is a course assists students pursuing a career in business, marketing, and management. This course includes planned learning experiences that develop initial and basic skills used in systematically computing, classifying, recording, verifying and maintaining numerical data involved in financial and product control records including the paying and receiving of money. Instruction includes information on keeping financial records, summarizing them for convenient interpretation, and analyzing them to provide assistance to management for decision making. Accounting computer applications should be integrated throughout the course where applicable. In addition to stressing basic fundamentals and terminology of accounting, instruction should provide initial understanding of the preparation of budgets and financial reports, operation of related business machines and equipment, and career opportunities in the accounting field. Processing employee benefits may also be included.

# CTE - CIP Course Details Catalog

## Cluster: Finance

### Course Descriptions

#### CIP: 52.0301 - Accounting.

**State Course ID:** 12104A002      **Course Title:** Accounting II

Accounting II is a course that builds upon the foundation established in Accounting I. This course is planned to help students to develop deeper knowledge of the principles of accounting with more emphasis being placed on financial statements and accounting records. It is a study of previously learned principles as they apply to the more complicated types of business organizations: partnerships, corporations, branches, etc. The students may become familiar with such specialized fields of accounting as cost accounting, tax accounting, payroll accounting, and others. Some students may choose to do specialized accounting computer applications, and others may elect payroll clerk, data processing computer applications. Simulated business conditions may be provided through the use of practice sets. Skills are developed in the entry, retrieval, and statistical analysis of business data using computers for accounting business applications.

**State Course ID:** 12109A001      **Course Title:** Income Tax Accounting

Income Tax Accounting courses introduce students to and expand their knowledge of the fundamental accounting principles and procedures used in businesses through integrating and using accounting-related software and information systems. These courses focus on federal, state, and local business tax laws; business tax accounting methods; and the preparation of business tax forms.

**State Course ID:** 12108A001      **Course Title:** Cost Accounting

Cost Accounting courses introduce students to the accounting concepts of manufacturing systems. In addition to job order and process costing systems, these courses emphasize profit planning and control programs.

**State Course ID:** 12110A001      **Course Title:** Payroll Accounting

Payroll Accounting courses introduce students to and expand their knowledge of the fundamental accounting principles and procedures related to payroll transactions for businesses. These courses typically emphasize computing wages, social security taxes, income tax withholding, unemployment taxes, and recording payroll transactions while providing students with experience in preparing all the necessary monthly, quarterly, and annual reports.

**State Course ID:** 12111A001      **Course Title:** Financial Accounting

Financial Accounting courses introduce students to the principles and concepts of financial accounting that produces summary financial statements primarily for users external to a business. Topics include preparation, interpretation, and analyses of financial records and statements; the accounting cycle; current and long-term liabilities and owners' equity; and the accounting of assets.

# CTE - CIP Course Details Catalog

## Cluster: Finance

### Course Descriptions

#### CIP: 52.0301 - Accounting.

**State Course ID:** 12148A003      **Course Title:** Finance Cluster Workplace Experience

Finance Cluster Workplace Experience courses provide work experience in fields related to the Finance cluster. Goals must be set cooperatively by the student, teacher, and employer (although students are not necessarily paid). These courses must include classroom instruction at least once per week, involving further study of the field, discussion of relevant topics that are responsive to the workplace experience and employability skill development. Workplace Experience courses must be taught by an approved WBL educator-coordinator. These courses should be aligned to a Career Development Experience that could include: Student-led Enterprises; School-based Enterprises; Immersion Supervised Agricultural Experiences; Clinical Experiences in Health Science and Technology programs; Internships; and Apprenticeship programs including Youth Apprenticeships, Pre-apprenticeships, and Registered Apprenticeships.

**State Course ID:** 12148A002      **Course Title:** Accounting Workplace Experience

Accounting Workplace Experience courses provide students with work experience in fields related to finance. Goals must be set cooperatively by the student, teacher, and employer (although students are not necessarily paid). These courses must include classroom instruction at least once per week, involving further study of the field, discussion of relevant topics that are responsive to the workplace experience and employability skill development. Workplace Experience courses must be taught by an approved WBL educator-coordinator. These courses should be aligned to a Career Development Experience that could include: Student-led Enterprises; School-based Enterprises; Immersion Supervised Agricultural Experiences; Clinical Experiences in Health Science and Technology programs; Internships; and Apprenticeship programs including Youth Apprenticeships, Pre-apprenticeships, and Registered Apprenticeships.

**State Course ID:** 22153A001      **Course Title:** Cooperative Education

Cooperative Education is a capstone course designed to assist students in the development of effective skills and attitudes through practical, advanced instruction in school and on the job through cooperative education. Students are released from school for their paid cooperative education work experience and participate in 200 minutes per week of related classroom instruction. Classroom instruction focuses on providing students with job survival skills and career exploration skills related to the job and improving students' abilities to interact positively with others. For skills related to the job, refer to the skill development course sequences, the task list or related occupational skill standards of the desired occupational program. The course content includes the following broad areas of emphasis: further career education opportunities, planning for the future, job-seeking skills, personal development, human relationships, legal protection and responsibilities, economics and the job, organizations, and job termination. A qualified career and technical education coordinator is responsible for supervision. Written training agreements and individual student training plans are developed and agreed upon by the employer, student and coordinator. The coordinator, student, and employer assume compliance with federal, state, and local laws and regulations.