

YOSEMITE REGIONAL OCCUPATIONAL PROGRAM

BUSINESS TECHNOLOGY: ACCOUNTING I & II

CBEDS Code: 4600

<u>JOB TITLES</u>	<u>DOT NO.</u>
Data Entry Clerk	203.582-054
General Office Clerk	209.562-010
Receptionist	237.367.038
Clerk Typist	203.582-066
Word Processor	203.382-030
Administrative Assistant	169.167-010
Applications Specialist Trainee	030.162.010
Computer Operator (Clerical)	236.362-010
Accounting Clerk	216.482-010

Course description:

The Business Technology program is a comprehensive program that is internally and externally articulated. The course will serve high school students that meet age and grade level requirements. Students will receive instruction in Basic Employability Skills, Career Planning, Job Acquisition Skills, Word Processing, Spreadsheet, Database, Desktop Publishing, and Presentation Software concepts.

Recommended prerequisites (any of the following): Students should have successfully completed at least one semester of keyboarding or demonstrate a proficiency of 20 WPM.

DURATION: 360 total hours of instruction

CREDIT: 20 units

MEETS GRADUATION REQUIREMENTS IN: Practical Art (MCS)

REQUIRED FOR GRADUATION: No (MCS)

SCHOOLS OFFERED:

MEETS UNIVERSITY OF CALIFORNIA ENTRANCE REQUIREMENTS: No

MEETS CALIFORNIA STATE UNIVERSITY REQUIREMENTS: No

ARTICULATED WITH POSTSECONDARY INSTITUTIONS: Columbia College

Instructional Content
Instruction will include:

Student Outcomes
At the end of instruction, the student will be able to:

Hours
CL=Classroom
CC=Comm. Class

		Anchor/ CR	CTE	CL	CC
<p>1. Business Industry: Overview.</p> <ol style="list-style-type: none"> 1. Discuss components of accounting. 2. Discuss the business of accounting. 3. Demonstrate leadership management. 4. Describe careers, define job market and demonstrate employability. 5. Discuss systems within field, discuss solving problems. 	<p>Goal: The student will demonstrate an understanding of the business industry.</p> <ol style="list-style-type: none"> A. Understand components of accounting. B. Recognize the business of accounting. C. Participate leadership management. D. Explore careers, define job market and demonstrate employability. E. Analyze systems within field, solve problems. 	<p>2.4 3.1-3.7 CR 3.6.7. and 8</p>	<p>B7.4 B8.2 B9.2 B9.3</p>	<p>10-20</p>	<p>5-10</p>
<p>2. Scientific Principals of Technology:</p> <ol style="list-style-type: none"> 1. Discuss accounting math. 2. Describe principals of current technology. 	<p>Goal: The student will demonstrate knowledge of scientific principals of technology.</p> <ol style="list-style-type: none"> A. Demonstrate accounting math. B. Use basic principles of GAAP. C. Follow principals of current technology. 	<p>4.3 5.1-5.4 CR 1,4, and 7</p>	<p>B2.1- B2.5</p>	<p>5-10 5-10</p>	<p>2-5 2-5</p>
<p>3. Tools, equipment, supplies</p> <ol style="list-style-type: none"> 1. Describe business practice of planning, managing and budgeting. 	<p>Goal: The student will demonstrate proper use of tools, equipment and supplies.</p> <ol style="list-style-type: none"> A. Follow business practice of planning, managing and budgeting. 	<p>5.4 7.1 10.5 CR 1,4, and 5</p>	<p>B8.2</p>		
<p>4. Communication</p> <ol style="list-style-type: none"> 1. Demonstrate discussing of plans and current status of accounting practices. 	<p>Goal: The student will demonstrate proper communication in business accounting.</p> <ol style="list-style-type: none"> A. Discusses plans and current status of accounting practices (GAAP). 	<p>5.4 7.1 10.5 CR 1,7, and 8</p>	<p>B8.2</p>		

*GAAP= Generally Accepted Accounting Principles

Instructional Content

Instruction will include:

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5. Accounting	Goal: The student will demonstrate knowledge of accounting.	Anchor/CR	CTE	CL	CC
<ol style="list-style-type: none"> 1. Discuss analyzing transactions and determining appropriate debit and credit entries. 2. Discuss all phases of the accounting cycle. 3. Discuss preparation of deposit slips and checks, and reconciling a bank statement. 4. Discuss preparing documents and reports associated with a petty cash account, identifying cash control techniques and describe cash flow concepts. 5. Discuss basic payroll procedures. 6. Describe an accounting system for a partnership and demonstrate division of earnings. 7. Describe a worksheet for a corporation, including adjustments for inventory, depreciation, uncollectible accounts, and supplies. 8. Discuss computing distribution of corporation earnings according to the type of stock issued. 9. Discuss analyzing transactions and maintaining records for a business engaged in manufacturing. 10. Discuss computing depreciation on assets using a variety of methods and prepare appropriate entries for the disposition of fixed assets. 11. Discuss computing cost of merchandise sold using either LIFO or FIFO method of computation. 12. Discuss use of computer and appropriate accounting software to record financial transactions and produce reports. 13. Discuss use of computer and appropriate software to develop electronic spreadsheets and to prepare graphic presentations of financial information. 14. Simulate accounting practice in student stores. 15. Simulate accounting practice in student 	<ol style="list-style-type: none"> A. Analyze transactions and determine appropriate debit and credit entries. B. Demonstrate proficiency in all phases of the accounting cycle. C. Prepare deposit slips and checks and reconcile a bank statement. D. Prepare documents and reports associated with a petty cash account, identify cash control techniques and describe cash flow concepts. E. Demonstrate basic payroll procedures. F. Establish an accounting system for a partnership and demonstrate divisions of earnings. G. Complete a worksheet for a corporation, including adjustments for inventory, depreciation, uncollectible accounts, and supplies. H. Compute distribution of corporate earnings according to the type of stock issued. I. Analyze transactions and maintain records for a business engaged in manufacturing. J. Compute depreciation on assets using a variety of methods and prepare appropriate entries for the disposition of fixed assets. K. Compute the cost of merchandise sold using either LIFO or FIFO method of computation. L. Use a computer and appropriate accounting software to record financial transactions and produce reports. M. Use a computer and appropriate software to develop electronic spreadsheets and to prepare graphic presentations of financial information. N. Simulate accounting practice in student stores. 	<p>2.4 3.1-3.7 4.3 5.1-5.4 7.1-7.4 7.6-7.7 8.3-8.5 9.3-9.4 9.6 10.1 10.3 10.5 10.10 11.1 11.2 11.5 CR 1,2,4,5, and 9</p>	<p>B1.1 B1.4 B2.1- B2.5 B3.1- B3.3 B4.1- B4.3 B5.1- B5.4 B6.1- B6.3 B7.1 B7.6 B7.7 B8.1B 8.2 B8.4 B8.5 B9.1 B9.5 B9.8</p>	<p>3-8</p>	<p>2-5</p>

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6. Accounting Principles and Procedures	Goal: The student will demonstrate competency in accounting principles and procedures.	Anchor/CR	CTE	CL	CC
<ol style="list-style-type: none"> 1. Discuss the accounting cycle for both a service business and a merchandising business through closing the books for a sole proprietorship, a partnership and a corporation. 2. Discuss accounting principles and concepts. 3. Discuss basic payroll theory and procedures, including withholding and tax reporting. 4. Describe subsidiary ledgers for accounts receivable and payable. <p>Discuss computing due dates and interest records of accounts and notes payable.</p>	<ol style="list-style-type: none"> A. Apply the accounting cycles for both a service business and a merchandising business through closing the books for a sole proprietorship, a partnership and a corporation. B. Describe and apply accounting principles and concepts. C. Describe and apply basic payroll theory and procedures, including withholding and tax reporting. D. Create and maintain subsidiary ledgers for accounts receivable and payable. C. Compute due dates and interest records of accounts and notes payable. 	2.4 3.1-3.7 4.3 5.1-5.4 7.1-7.4 7.6-7.7 8.3-8.5 9.3 9.4 9.6 10.1 10.3 10.5 10.10 11.1 11.2 11.5 CR 1,2,4,5, and 9	B1.1 B1.4 B2.1- B2.5 B3.1 B3.3 B4.1 B4.3 B5.1 B5.4 B6.1 B6.3	7-12	10-20
7. Accounting and Financial Management <ol style="list-style-type: none"> 1. Discuss master budgets, flexible Budgets and capital budgeting decisions. 2. Discuss using a computer accounting system to input and process data and to generate financial statements and other reports relevant to the financial position of a business. 3. Describe financial services and resources available to businesses. 4. Discuss preparing, analyzing and interpreting financial statements. 5. Discuss identifying agencies that affect accounting procedures, discuss regulations and discuss compliance issues that influence business decisions. 6. Discuss income tax laws. 7. Discuss the basic principles of internal control as they relate to various accounting systems. 8. Discuss comparing, evaluating, and applying inventory concepts and costing procedures for both merchandising and manufacturing businesses. 9. Discuss alternative investment and financing options available to businesses. 10. Discuss gathering and interpreting data for planning and controlling operations. 11. Discuss the procedures for asset acquisition and disposition, and calculating depreciation methods. 12. Discuss methods for monitoring and controlling receivables and payables. 	Goal: The student will demonstrate competency in accounting and financial management. <ol style="list-style-type: none"> A. Create master budgets and flexible budgets; apply capital budgeting decisions. B. Use a computer accounting system to input and process data and to generate financial statements and other reports relevant to the financial position of a business. C. Identify financial services and resources available to businesses. D. Prepare, analyze, and interpret financial statements. E. Identify agencies that affect accounting procedures, discuss regulations and compliance issues that influence business decisions. F. Explain and apply income tax laws. G. Apply the basic principles of internal control as they relate to various accounting systems. H. Compare, evaluate and apply inventory concepts and costing procedures for both merchandising and manufacturing businesses. I. Analyze alternative investment and financing options available to businesses. J. Gather and interpret data for planning and controlling operations. K. Apply the procedures for asset acquisition and disposition; analyze and calculate depreciation methods. L. Explain methods for monitoring and controlling receivables and payables. 	Anchor/CR 2.4 3.1-3.7 4.3 5.1-5.4 7.1-7.4 7.6-7.7 8.3-8.5 9.3 9.4 9.6 10.1 10.3 10.5 10.10 11.1 11.2 11.5 CR 1,2,4,5, and 9	CTE B1.1 B1.4 B2.1- B2.5 B3.1 B3.3 B4.1 B4.3 B5.1 B5.4 B6.1 B6.3 B6.4 B7.1 B7.6 B7.7 B8.1 B8.2 B8.4 B8.5 B9.1 B9.5 B9.8	5-10	5-10