

CAREER AND LIFE SKILLS EDUCATION
RENTON SCHOOL DISTRICT #403
Renton, Washington



ACCOUNTING 1 - 4
Curriculum Guide

Approved by the Board: April 9, 2003

If you have special needs which require this document to be provided in an alternative format, please contact the school principal (or program director) or Kay Hermann, ADA/509 Compliance Coordinator, 425-204-2421, 300 S.W. 7th St., Renton, WA 98055-2307

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A PHILOSOPHY OF EDUCATION FOR THE RENTON PUBLIC SCHOOLS

A basic function and duty of a free society is the education of its children, youth and adults.

It is the responsibility of the schools to provide each student with the opportunities necessary to develop the scholarship, skills and attitudes which will enable the student to achieve mental, physical, emotional and social maturity.

Further, each student should, as a result of the school experience, be able to make decisions and to accept responsibility for those decisions.

POLICY: 6001

ADOPTED: February 3, 1977

Renton School District No. 403

Renton, Washington

Renton School District #403 recognizes the need for every graduate to have acquired job entry skills or at least to possess a level of knowledge and skills permitting continued training after high school.

GENERAL INSTRUCTIONAL GOALS
Policy 6010

The Renton School District fosters an educational process that helps all students achieve at their highest potential.

The Renton School District:

LEARNING

- Offers a curriculum that prepares our students for the future.
- Emphasizes that diversity contributes positively to the individual and to the community.
- Provides learning experiences matched to the needs, interests, and abilities of our diverse student population.
- Extends learning opportunities beyond the school.

INSTRUCTION

- Offers a variety of high quality instructional resources and services to students, staff, and community.
- Supports multiple instructional strategies.
- Provides resources and opportunities for continuing professional development of our staff.
- Conducts ongoing evaluations of our instructional programs.
- Maintains safe and inviting facilities that are conducive to learning.

COMMUNITY

- Creates partnerships which involve students, parents, staff and other community members and organizations.
- Promotes effective communication.
- Values and encourages development of a spirit of community service.
- Respects the rights and responsibilities of all.

As a result of the educational process in Renton, students will understand and apply:

Language skills including reading, writing and communication, with opportunities to learn world languages.

Mathematics skills including concepts, procedures, problem solving, reasoning, and mathematical language.

Science Skills including concepts, principles, and the scientific process.

Social studies skills, concepts, and processes - emphasizing history, geography, economics, international perspectives, multiculturalism, and participatory democracy.

Arts and humanities skills, concepts, and processes to create, perform, and solve problems and respond effectively.

Health and physical education skills, concepts, and processes to promote lifelong physical, mental and social well being.

In order to strengthen the above curricular areas, Renton students will understand and apply:

Thinking skills including the ability to - gather and analyze information, think logically, critically and creatively, integrate experience and knowledge in making reasoned judgments, and solve problems.

Career and life skills necessary for successful and responsible participation in family, work and community.

Technological skills to support learning, problem solving, and communication.

Skills necessary to be a lifelong learner and a contributor to the general welfare and the quality of life for all.

EVALUATION: The Renton School District regularly reviews, evaluates and modifies these General Instructional Goals to meet the changing needs of students, staff and community.

CAREER AND LIFE SKILLS EDUCATION GOALS

GOAL 1: PROVIDE HIGH QUALITY VOCATIONAL-TECHNICAL EDUCATION PROGRAMS AND SERVICE

Objectives:

- A. Assure that students completing Vocational-Technical Education programs have technical and behavioral competencies and basic skills sufficient to succeed in the workplace or higher education.
- B. Establish course and/or program transferability and articulation processes among K-12, community and technical colleges, private schools, colleges and universities, industry, apprentice-related training, and military training.
- C. Establish and regularly review standards for all Vocational-Technical Education programs.
- D. Evaluate Vocational-Technical programs based on standards, objectives, placements, job performance, costs, and community/industry acceptance.
- E. Utilize global, national, state, regional, and local data and advisory committee recommendations to identify appropriate curriculum and course offerings, program standards which meet the need of families, communities, business and industry.
- F. Provide facilities, equipment and instructional programs which meet the needs of a changing workplace.
- G. Revise or discontinue these programs that no longer meet the needs of students, business, labor, industry, and/or the community.
- H. Provide qualified instructors and administrators for Vocational-Technical Education based on relevant certification standards.
- I. Develop and utilize competency-based curricula for Vocational-Technical Education programs.

GOAL 2: CONTRIBUTE TO THE ECONOMIC DEVELOPMENT OF THE STATE

Objectives:

- A. Facilitate cooperation between public and private sector entities.
- B. Establish new Vocational-Technical programs based on existing and projected employment needs/demands and entrepreneurial opportunities.
- C. Work cooperatively with the public and private sectors, economic development organizations, labor, and educational institutions to provide creative, targeted programs that meet the needs of youth in economically depressed areas.
- D. Provide family life education programs which serve to strengthen families and contribute to the effectiveness of workers in managing their consumer and family roles and in their careers.
- E. Strengthen management skills for those seeking employment in worker owned and managed businesses.
- F. Create a stronger working partnership with Team Washington and other economic agencies and the associate development organizations.

GOAL 3: ASSURE ALL INDIVIDUALS EQUAL ACCESS TO VOCATIONAL-TECHNICAL EDUCATION PROGRAMS, SERVICES, AND ACTIVITIES

Objectives:

- A. Provide Vocational-Technical programs, services, and activities that are free from racial, socio-economic, age, ethnic or sex bias, discrimination or stereotyping.
- B. Provide access to barrier-free Vocational-Technical Education programs.
- C. Actively recruit under-represented groups to all aspects of Vocational-Technical Education.
- D. Provide supportive services which promote entrance and success in Vocational-Technical programs.

GOAL 4: PROVIDE/UTILIZE AN INTEGRATED STATE PLANNING PROCESS

Objectives:

- A. Involve business, industry, agriculture, labor and other governmental and educational agencies in the planning processes at the state and local levels to ensure that establishment of delivery objectives and budget priorities.
- B. Identify instructional area/programs based on demand, placements, training needs, program costs, and follow-up.
- C. Utilize local, regional, state, national and global employment data, trends and advisory committees/organizations in identifying program offerings.

GOAL 5: PROVIDE AND MARKET VOCATIONAL-TECHNICAL EDUCATION

Objectives:

- A. Increase public awareness, understanding, and acceptance of Vocational-Technical Education.
- B. Actively involve students, parents, community leaders, legislators, labor representatives, business organizations, industry, representatives, and other decision-makers from state and local arenas in Vocational-Technical Education program events and issues.

GOAL 6: PROVIDE INDIVIDUALS WITH CAREER DEVELOPMENT PROGRAMS AND EXPERIENCES

Objectives:

- A. Provide career orientation, exploration, occupational information, self-appraisal, and educational planning.
- B. Provide instruction in job search, job retention and job change skills and further education pursuits.
- C. Assure that Vocational-Technical Education programs encompass demands of today's workplace and include attitudinal, employability, leadership, basic interpersonal, and job specific skills.

GOAL 7: ASSURE A QUALITY STAFF DEVELOPMENT PROGRAM

Objectives:

- A. Provide appropriate channels for advisory committee recommendations in the program and policy-making process.
- B. Provide in-service training opportunities for local advisory committee members.
- C. Provide in-service training for administrators and Vocational-Technical instructors regarding the effective use of advisory committees.

RENTON SCHOOL DISTRICT NO.403
Renton, Washington

CAREER AND LIFE SKILLS EDUCATION

Renton School District #403 operates a comprehensive Career and Life Skills Education Program through its four comprehensive high schools and two alternative programs. The district also participates in two countywide Tech Prep consortia with local community and technical colleges. This partnership allows students to earn college credit while still enrolled in high school programs. Secondary and post-secondary curricula are coordinated and students master and achieve skills, concepts, and technical competencies in high school that articulate with college programs. Students earn credit towards high school graduation and college technical programs at their home high schools.

The focus has changed in recent years from an emphasis on only job preparation to one of career exploration and exposure. While skill development and employment readiness is still a primary goal, emphasis has been placed on career exploration, career pathway preparation, and post-secondary articulation.

The **Family and Consumer Science Education Program** is offered at Hazen, Lindbergh, Renton, and Black River High Schools. The program is comprised of the following: Careers in Education; Careers with Children; Child Development; Creative Foods/Nutrition; Family Health; Health Club; Independent Living; Interior Design/Living Environments; Personal Choices; Teen Parenting/GRADS; and American Sign Language. School district and community sites provide applied work-based learning opportunities for program students.

The **Business Education Program** is offered in the District's three comprehensive high schools and at the Sartori Learning Center. The program consists of technical business related classes sequentially arranged into a course of instruction leading to a Certificate of Proficiency or Mastery to facilitate job placement or post secondary articulation. These courses are as follows: Accounting 1-4; Business Communications; Business Connections 1-2; Business Connections Work Experience 1-2; Business Law; Computer Program Design 1-2; Electronic Math Applications; Introduction to Information Technology; Information Technology 1-2; Information Technology-Project Management; Information Technology-Multimedia; Principles of Business; Web Site Development 1; and Recordkeeping. The Business Connections Work-based Learning component provides actual related job experience through workstations in the community. Business programs are often arranged and blocked with language arts programs to support program integration and technology use in the writing process.

A comprehensive **Work-based Learning Program** is offered in all of the facilities in the Renton School District. This program couples on-the-job experience and related classroom training to prepare students for employment during and beyond high school. The **Marketing Education Program** which offers Introduction to Marketing, Advanced Marketing, Marketing-Entrepreneurship, Marketing Education Seminar 1-2, Exploration of Travel and Tourism and Introduction to Travel and Tourism/Hospitality, and **Diversified Occupations Programs** provide

students the opportunity to combine related classroom instruction and paid work experience to earn high school credit. These programs assist and support students as they make the transition from school to work. **Volunteer experiences**, **Internships**, **Job Shadows**, and **Service Learning** are also strong components of this community based applied experiences.

The community also plays a vital role in other programs offered through the Renton School District. The **Health Careers/Sciences Program** and **Athletic Trainer/Sports Medicine Programs** are reliant on clinical training stations and coordinated work experiences for students through local convalescent centers, nursing facilities, and community hospitals. These programs are offered to all students in the Renton School District but operate only at Hazen High School.

Technology Education Programs are offered at all three comprehensive high school facilities, and the Sartori Education Center. These programs are often integrated with the Science and Math departments to support applied learning and the development of technical skills and competencies for all students. Courses in this department are: Automotive Service Technician 1-2; Computer Aided Design and Drafting 1-6; Computer Graphics 1-8; Fundamentals of Networking Technology 1-4; Jewelry Manufacturing 1-2; Light Duty Mechanics and Related Careers 1-2; Construction Technology 1-2; Building Maintenance Technology 1-2; Power and Energy Technology 1-2; Principles of Technology/Robotics 3-4; and Video Production 1-2.

Integrated instruction has been the focus of the Career and Life Skills Education instructional team for the past several years and the results can be seen throughout the program in each of the secondary schools. Several programs have been launched and are operating very successfully in all of the secondary sites. While these programs qualify for vocational funding, the District has made the commitment to operate them in collaboratively with a related academic instructor. These **Applied Vocationally Approved Programs** are titled: Applied Communications; Applied Mathematics; Material Science Technology 1-2; and Principles of Technology.

Renton School District has made a commitment to provide career and life skills training and job preparation opportunities for Special Needs students in addition to mainstreaming them, when appropriate. In order to have enough students to allow several offerings, the district has entered into interdistrict cooperative agreements with surrounding districts to accept students on a space available basis. There are four such **special programs**: **Building Maintenance** operates at the Sartori Learning Center and the **Career Ladders/Community Classroom** is offered at Valley Medical Center. The **Horticulture/Landscape Design 1-2 Program** is operated at Black River High School and **Health Careers** section is located at Hazen High School.

The District is also a partner in the Career and Life Skills/Special Education consortium of King County school districts. The primary purpose of this participation is to make Vocational-Technical Education more accessible to persons with disabilities, provide additional inservice opportunities to all instructors and support to Career and Life Skills instructors as they provide applied learning opportunities to special needs students.

CAREER AND LIFE SKILLS EDUCATION

MISSION STATEMENT

The mission of career and life skills education in the Renton School District #403 is to prepare all learners for successful roles in families, careers and communities.

THREE BELIEFS

A. Beliefs about individual needs

1. All learners have unique gifts and talents and can be successful.
2. All learners must develop self-esteem and personal confidence for productive roles in society.
3. All learners need to have and attain personal and career goals, arising from a lifespan approach to personal growth and career development.

B. Beliefs about society's expectations

1. All learners must be prepared to become ethical, responsible and contributing world citizens.
2. All learners must adapt to change and participate in lifelong learning.
3. All learners must prepare for family roles and to balance work and family responsibilities.
4. All learners must develop essential creative/critical thinking, problem solving and communication skills.
5. All learners must value and have an appreciation for diversity in their schools, communities and workplaces.
6. All learners must recognize the impact of productive work on our economy.

C. Beliefs about systems that care for and support learners

1. All learners must have equitable access to a quality education.
2. All learners deserve to participate in learning systems where programs are mutually reinforcing and interdependent and where learning is related to life applications.
3. All learners must discover that school is part of a broader set of community resources they must access for learning and for achieving success in life.
4. All school programs must be developed in cooperative with family, business, labor and community representatives.
5. All staff must be accountable to ensure that all learners have the opportunity to establish and reach their goals.

ACCOUNTING 1 - 4

History

Accounting 1, 2, 3, and 4 are one-semester vocationally approved courses for tenth, eleventh and twelfth grade students. The courses are elective in nature and they provide one-half credit per semester toward graduation. These courses may be used to fulfill the Occupational Education requirement for graduation. The courses are sequential; students must successfully complete the first course to continue into the second course. There are no prerequisites for Accounting 1; however, the student should have a career interest in business.

Accounting 1 and 2 acquaint the student with the relationship between accounting and business. The student will understand the steps in the accounting cycle and apply the steps to a small business. Reinforcement is provided through practice sets and simulations. The student will be introduced to accounting software commonly in use in industry. Understanding the relationship of business accounting systems and the use of technology in the modern business environment will prepare the student to be productive at an entry level accounting position. Successful completion--with a grade of A or B--of Accounting 1 and 2 will allow the student to articulate with a local community college or technical school for college credit.

Accounting 3 and 4 are designed to develop the competency of the student to a more sophisticated level. It provides the student with the opportunity to apply first-year accounting to a variety of accounting systems found in business today. This level is intended for those students who plan to further their education in accounting and business. Successful completion--with a grade of A or B--of Accounting 3 and 4 will allow the student to articulate with a local community college or technical school for additional college credit.

Business and Marketing Department Certificates of Merit can be awarded for successful completion of Accounting 1, 2, 3, & 4 in addition to other designated business classes designed to provide a comprehensive foundation for the student focused on a business career.

These courses are conducted in a manner which meets the standards for vocational education that are defined by the Office of the State Superintendent of Public Instruction as being in conformance with the Washington State Plan for Vocational Education as approved by the Commission for Vocational Education.

ACCOUNTING 1 - 4 Program Goals

Students completing the accounting program will have a foundation of knowledge that will prepare them to be successful, life-long learners capable of managing personal finances as well as duties in an accounting environment that would be appropriate for their level of maturity and training.

The complete accounting sequence covers four individual semesters of course work. The levels must be taken sequentially but not necessarily consecutively. In total, the accounting sequence develops fundamental skills from simple concepts in a basic business setting through more complex problems in a corporation.

Students will be able to:

- Understand terminology used in the accounting field
- Prepare simple financial statements
- Develop an understanding of the steps in the accounting cycle and be able to perform them
- Describe the basic fundamentals necessary for a career in the field of accounting and assess their personal attributes relative to the requirements in the field.
- Understand the variety of career opportunities available in accounting and the importance of accounting in today's business environment.
- Develop an understanding of financial records so that improved personal economic decisions can be made
- Develop an understanding of the overall picture of the relationship between accounting and business
- Apply business ethics to problem solving in an accounting environment.
- Develop an understanding of and an appreciation for proper safety techniques and practices

ACCOUNTING 1 - 2

Course Goals

Renton School District Accounting 1/2 students will be able to:

- Read, write, define, spell, and use accounting terminology
- Describe the relationship between management and accountants in making business decisions
- Describe and use the Fundamental Accounting Equation
- Operate a 10-key pad for basic calculations
- Prepare a Chart of Accounts
- Read, analyze, and interpret source documents to prepare journal entries
- Use both special and general journals to properly record business transactions
- Post journal entries to the appropriate ledgers
- Calculate and reconcile ledger balances
- Prepare a Trial Balance
- Calculate, journalize, and record correcting entries
- Analyze and record necessary adjusting entries
- Plan, prepare, and analyze financial statements appropriate for a sole proprietorship, a partnership, and a corporation
- Identify, analyze, journalize, and post closing entries
- Identify, analyze, journalize, and post reversing entries
- Prepare a post closing trial balance
- Calculate, reconcile, and prepare schedules of Accounts Payable and Accounts Receivable
- Reconcile bank statements and manage cash flow
- Calculate payroll information including: gross earnings, payroll deductions for taxes and personal requirements, and net pay
- Journalize payroll information including the calculation for payroll tax expenses
- Identify the impact of cash versus accrual basis accounting on journal entries
- Demonstrate the ability to use the computer to maintain accounting records and safeguard data

ACCOUNTING 1 - 2

Scope and Sequence

Unit 1: Introduction to Accounting

- Accounting Careers
- Business Operations and Accounting Vocabulary

Unit 2: The Basic Accounting Cycle

- Business Transactions and the Accounting Equation
- Transactions That Affect Assets, Liabilities, and Owner's Equity
- Transactions That Affect Revenue, Expenses, and Withdrawals
- Recording Transactions in a General Journal
- Posting Journal Entries to General Ledger Accounts
- The Six-Column Work Sheet
- Financial Statements for a Sole Proprietorship
- Closing Entries for a Sole Proprietorship
- Cash Control and Banking Activities

Unit 3: Accounting for a Payroll System

- Payroll Accounting
- Payroll Liabilities and Tax Records

Unit 4: The Accounting Cycle for a Merchandising Corporation

- Accounting for Sales and Cash Receipts
- Accounting for Purchases and Cash payments
- Special Journals: Sales and Cash Receipts
- Special Journals: Purchases and Cash Payments
- Adjustments and the Ten-column Work Sheet
- Financial Statements for a Corporation
- Completing the Accounting Cycle for a Merchandising Corporation
- Accounting for Publicly Held Corporations

Unit 5: Accounting for Special Procedures

- Cash Funds
- Plant Assets and Depreciation
- Uncollectible Accounts Receivable
- Inventories
- Notes Payable and Receivable

Unit 6: Accounting for Partnerships

- Introduction to Partnerships
- Financial Statements for a Partnership

Unit 7: Safety

- General Safety Precautions
- Specific Safety Rules

Unit 8: Leadership Development

- Business Career Familiarity
- Organizational/Responsibility Skills
- Human Relations
- FBLA

ACCOUNTING 1 – 2
Washington State Essential Academic Learning Requirements

ACCOUNTING 1 – 2						
This Career and Life Skills class supports the Washington State Essential Academic Learning Requirements.						
COURSE OBJECTIVES:	ART	COMMUNICATIONS	MATHEMATICS	SCIENCE	WRITING	READING
Unit 1: Introduction to Accounting	*	*	*		*	*
Unit 2: The Basic Accounting Cycle	*	*	*		*	*
Unit 3: Accounting for a Payroll System	*	*	*		*	*
Unit 4: The Accounting Cycle for a Merchandising Corporation	*	*	*		*	*
Unit 5: Accounting for Special Procedures	*	*	*		*	*
Unit 6: Accounting for Partnerships	*	*	*		*	*
Unit 7: Safety	*	*	*		*	*
Unit 8: Leadership Development	*	*	*		*	*

ACCOUNTING 3 - 4

Course Goals

Renton School District Accounting 3 - 4 students will be able to:

- Read, write, define, spell, and use accounting terminology
- Prepare a ten-column worksheet, verifying mathematical accuracy
- Prepare a comprehensive income statement
- Calculate current ratio and working capital
- Journalize and post adjusting and closing entries
- Record purchases by the net-of-discount method
- Determine the cost of ending inventory using various methods recognized by GAAP, such as FIFO, LIFO, Weighted Average
- Analyze the impact of inventory errors and methods of inventory valuation on cash flow, net income, and income taxes
- Compute and journalize the risk potential involved with Sales on Account, Bad Debt, Uncollectible Accounts, and the Aging of Accounts Receivable
- Calculate, analyze, and journalize transactions involving notes receivable, notes payable, interest income, and interest expense
- Calculate, analyze, and journalize fiscal period entries for accrued interest expense and/or income
- Journalize reversing entries for accrued interest expense or income
- Journalize the purchase of plant assets, including incidental and indirect costs, and apportioning land and building costs
- Calculate and journalize depreciation of plant assets using methods recognized by GAAP, such as Straight-Line, Declining Balance, Units-of-Production, and MACRS methods
- Journalize entries for revenue expenditures for capital and extraordinary repairs
- Record disposition of assets at book value, at a gain/loss, or through an exchange
- Calculate and record depletion expense for natural resources
- Identify, calculate, and journalize intangible assets such as “goodwill”
- Calculate and journalize amortization of intangible assets
- Identify the advantages/disadvantages of the 3 main forms of business ownership
- Calculate and journalize the effects of change in ownership within a partnership
- Journalize costs associated with forming a corporation
- Journalize the issuance of stock, including stock subscriptions, premiums, discounts, par value, and stated value stock
- Understand the organizational structure in a corporation including the role of the board of directors, levels of management, and stockholders
- Identify the key features and calculate the distribution of income and assets for all types of capital stock
- Calculate and journalize corporate income taxes
- Explain the process for declaration, journalizing, and payment of dividends
- Differentiate between various types of bonds

- Calculate and journalize issuing bonds at face value, premium, and discount
- Calculate and journalize entries required for servicing bonds
- Prepare all financial statements for a corporation, including multi-year comparative statements with horizontal analysis
- Calculate ratios for profitability, solvency, and activity
- Interpret results of comparative financial statements and ratio analyses considering issues important to creditors, investors, and management
- Make group presentations of data, results, and conclusions in a professional manner

ACCOUNTING 3 - 4

Scope and Sequence

Unit 1: Accounting Cycle

- Review Accounting Cycle
- Analyze Financial Reports
- Journalize Business Transactions
- Posting, Proving Accuracy, and Preparing the Trial Balance
- Prepare Financial Statements
- Journalize and Post Closing Entries and Prepare Post-Closing Trial Balance

Unit 2: Accounting for Assets, Liabilities, and Equity

- Cash, Short-Term Investments, and Accounts Receivable
- Notes Receivable
- Accounting for Inventories
- Property, Plant, and Equipment Assets and Intangible Assets
- Notes Payable, Accounts Payable, and Other Current Liabilities
- Long-Term Liabilities
- Stockholders' Equity: Contribute Capital
- Stockholders' Equity: Earnings and Distributions
- The Work Sheet, Adjustments, and Financial Statements

Unit 3: Understanding Business Information

- Analyzing and Interpreting Financial Statements
- The Statement of Cash Flows

Unit 4: Accounting for Other Forms of Organization

- Partnerships: Formation, Dissolution, and Liquidation
- Partnerships: Division of Profits and Losses
- Not-for-Profit Organizations: Budgeting and Control
- Not-for-Profit Organizations: Financial Reporting

Unit 5: Special Accounting Systems

- Departmental Accounting Systems
- Branch Accounting
- Internal Control and the Voucher System
- Manufacturing Accounting
- Product Costing: Job Order and Process Cost Accounting Systems

Unit 6: Accounting for Business Decisions

- Managerial Cost Control
- Cost-Volume-Profit Relationships
- Using Cost Data for Pricing Decisions

Unit 7: Safety

- General Safety Precautions
- Specific Safety Rules

Unit 8: Leadership Development

- Business Career Familiarity
- Organizational/Responsibility Skills
- Human Relations
- FBLA

ACCOUNTING 3 – 4
Washington State Essential Academic Learning Requirements

ACCOUNTING 3 – 4						
This Career and Life Skills class supports the Washington State Essential Academic Learning Requirements.	ART	COMMUNICATIONS	MATHEMATICS	SCIENCE	WRITING	READING
COURSE OBJECTIVES:						
Unit 1: Accounting Cycle	*	*	*		*	*
Unit 2: Accounting for Assets, Liabilities, and Equity	*	*	*		*	*
Unit 3: Understanding Business Information	*	*	*		*	*
Unit 4: Accounting for Other Forms of Organization	*	*	*		*	*
Unit 5: Special Accounting Systems	*	*	*		*	*
Unit 6: Accounting for Business Decisions	*	*	*		*	*
Unit 7: Safety	*	*	*		*	*
Unit 8: Leadership Development	*	*	*		*	*

ACCOUNTING 1 - 4 Instructional Materials

ACCOUNTING 1-2:

Glencoe Accounting--Real-World Applications and Connections. First Year Course, Guerrieri, Donald J., et al.

Glencoe Accounting--Real-World Applications and Connections. Accounting Portfolio. First Year Course

Glencoe Accounting--Real-World Applications and Connections. Chapter Reviews and Working Papers Chapters 1-28 with Peachtree Guides. First Year Course

Glencoe Accounting--Real-World Applications and Connections. School-to-Work Handbook. First Year Course

Adventure Travels--An Accounting Simulation

Outer Banks Marketplace, Inc.--An Accounting Simulation

Peachtree Accounting Software and Applications

ACCOUNTING 3 – 4:

Glencoe Accounting--Real-World Applications and Connections. Advanced Course, Guerrieri, Donald J., et al.

Glencoe Accounting--Real-World Applications and Connections. Accounting Portfolio Advanced Course

Glencoe Accounting--Real-World Applications and Connections. Chapter Reviews and Working Papers Chapters 1-25 with Peachtree Guides. Advanced Course

Glencoe Accounting--Real-World Applications and Connections. School-to-Work Handbook. Advanced Course

Import Expressions, Inc – An Accounting Simulation Using Special Journals

Peachtree Accounting Software and Applications

ACCOUNTING 1 – 4
Evaluation/Assessment

The students may demonstrate proficiency through one or more of the following methods:

- By completing classroom projects
- Through classroom participation and interaction
- Applications, tests, quizzes, and business simulations
- Self-evaluation

ACCOUNTING 1 – 4
Leadership and Vocational Plan

LEADERSHIP AREAS	STUDENTS WILL:	VOCATIONAL ASPECTS	INTEGRATED INTO CURRICULUM
<p><u>Area 1: Introduction to Leadership</u> Students will develop an understanding and demonstrate a knowledge for the purpose of student leadership in Vocational Education.</p>	<ul style="list-style-type: none"> * Discuss the purpose of developing personal and group leadership skills. 	<ul style="list-style-type: none"> * Guest speakers from industry 	<ul style="list-style-type: none"> * Projects completed for community
<p><u>Area 2: Personal Qualities</u> Students will demonstrate personal qualities necessary to function in a family, community and work setting.</p>	<ul style="list-style-type: none"> * Determine the importance of values and goals. * Identify short and long term goals. * Describe how personal values are reflected in work ethics. * Share how they will personally act in certain situations 	<ul style="list-style-type: none"> * Code of ethics * Case studies 	<ul style="list-style-type: none"> * Utilizing materials from the Internet that may be covered by a copywrite
<p><u>Area 3: Interpersonal Skills</u> Students will become aware of and demonstrate interpersonal skills needed to function in a global society.</p>	<ul style="list-style-type: none"> * Demonstrate how to work cooperatively with community members and classmates. * Develop goals from self-evaluations * Determine whether goals are conceivable, achievable, and can be measured. * Write down necessary steps to carry out each goal. Evaluate each step. * Manage and resolve positive stress and adversity in the work setting. 	<ul style="list-style-type: none"> * Field trip-accounting office * Guest speakers from colleges and industry 	<ul style="list-style-type: none"> * Utilizing a variety of resources including the Internet to obtain information to complete projects
<p><u>Area 4: Communication Skills</u> Students will be able to communicate effectively utilizing the tools learned in the classroom setting.</p>	<ul style="list-style-type: none"> * Will prepare formal and informal written materials. * Utilize industry standard vocabulary 	<ul style="list-style-type: none"> Interoffice memos Letters to clients and shareholders. * Creating publishable quality projects 	<ul style="list-style-type: none"> * Integrated projects utilizing more than one resource and application

<p><u>Area 5: Community</u> Students will develop an understanding and demonstrate a knowledge of how to work effectively in the community using tools and skills learned in the classroom.</p>	<p>*Recognize areas where accounting skills enhance community resources</p>	<p>* Participated in project required from the community Internship Job shadow</p>	<p>* Case studies</p>
<p><u>Area 6: Personal and Tech Resources.</u> Students will be able to utilize personal and technological resources to make decisions for the family, community and workplace.</p>	<p>* Understand ethical requirements for financial decision-making. * Develop advanced computer literacy skills</p>	<p>* Demonstrate ability to successfully use a variety of software applications</p>	<p>Peachtree Accounting Software Microsoft Office Suite</p>
<p><u>Area 7: Group Dynamics</u> Students will demonstrate organizational skills in large and small group situations.</p>	<p>*Understand team skills. *Develop group facilitation skills. *Project Management</p>	<p>* Discuss how companies and colleges are using teams to complete projects</p>	<p>* Variety of classroom projects completed through team cooperation</p>
<p><u>Area 8: Employability Skills</u> Students will understand and demonstrate effective employability skills.</p>	<p>*Identify behaviors to establish successful working relationships. *Identify means of dealing with conflict resolution within team setting *Identify and demonstrate proper work ethics in financial disclosure</p>	<p>* Field trip – Accounting Firm/Bank * Guest speakers from industry and possible college choices</p>	<p>* Completing projects to industry standard * Meeting reasonable time lines</p>