



**SANTA CLARA COUNTY OFFICE OF EDUCATION
SANTA CLARA COUNTY REGIONAL OCCUPATIONAL PROGRAM
NORTH & SOUTH
Serving Santa Clara and San Benito Counties**



1. COURSE TITLE – CAREER TECHNICAL EDUCATION PATHWAY/SECTOR

Accounting/Computer Accounting – Finance and Business Industry

2. CBEDS TITLE

Accounting/Computer Accounting

3. CBEDS NUMBER

4600

4. JOB TITLES

O*NET	TITLE
21114A	Accountant
13002A	Controller
53121	Credit/Loan Clerk
55338A	Bookkeeper/Clerical/Accounting Clerk
55341	Payroll Clerk
43014A	Financial Planner

5. COURSE DESCRIPTION

This course includes instruction in basic accounting principles, computerized accounting applications, payroll, and tax accounting. This course may be taught as a full-year comprehensive course or as separate classes. Instruction will include journalizing transactions, accounts receivable, accounts payable, payroll, and tax laws. Students will compute payrolls, apply tax laws and learn to operate an industry-recognized accounting software package.

6. HOURS

Classroom Theory/Applied	288
Community Classroom/Coop Voc Ed	90
TOTAL HOURS	378

7. RECOMMENDED PREREQUISITE

Required	Must be 16 years of age or older, a junior or senior in high school, an out-of-school youth, or an adult.
Recommended	Grade level proficiency in math and reading

8. DATE WRITTEN February 2004
UPDATED November 1, 2007

B. Career Technical Skills								
Class Hours	CC/CVE Hours	CONTENT AREA SKILLS			Foundation Standards	Mention - M Reinforced - R Taught - T	CTE Pathway Standards	Mention - M Reinforced - R Taught - T
87	20	I. GENERAL OFFICE ACCOUNTING			* See attached pages that follow			
15			1. Analyze and record transactions to a journal	NS 7 th 1.2	T	A1 A2	T	
6			2. Post amounts to General Ledger	MR2.8 R 2.1		A3.2, 3.3		
6			3. Prepare adjusting and closing entries	4.1 4.5		A4.2 B1.4		
6			4. Prepare a simple Balance Sheet	5 8.3		B2.1		
6			5. Prepare a simple Income Statement	10				
6			6. Record employer taxes, payments, and reports	A113.0 ECON	R	B3.3	R	
6			7. Reconcile bank statements	12.2.3, 12.2.8				
6			8. Establish, control, and replenish a petty cash fund	LS 1.1 LS 2.4b				
12			9. Analyze and record Accounts Payable transactions	3.1 3.2 3.3	M			
12			10. Analyze and record Accounts Receivable transactions					
6			11. Work with specialized journals (Sales Journal, Purchase Journal, Cash Receipts and Cash Payments Journals)					
49	25	II. PAYROLL ACCOUNTING						
5			1. Become familiar with Federal and State Payroll Laws	NS 7 th 1.2, 1.3 MR 2.8 R 2.1	T	A1.1 A2.6 A 3.2 A4.1	T	
5			2. Become familiar with Fair Labor and Employment Acts	4.1 4.5		B2.1	R	
10			3. Compute and record total wages	5.0 8.3 10				
10			4. Compute and record withholdings (Fed, CA, SS, Medicare, SDI)	A1 13.0 LS 1.1 LS 2.4b	R			
10			5. Compute and record employer payroll tax		M			
9			6. Prepare required payroll forms (940, 941, W2, W3, 1099, 1098, DE6, DE7)	ECON 12.4.4, 12.4.3				
				3.1 3.2 3.3				

Career Technical Skills						
Class Hours	CC/CVE Hours	CONTENT AREA SKILLS	Foundation Standards	Mention - M Reinforced - R Taught - T	CTE Pathway Standards	Mention - M Reinforced - R Taught - T
93	25	III. COMPUTERIZED ACCOUNTING (QUICKBOOKS)				
25		1. Use computer hardware and software to enter data	NS 7 th 1.7	T	A1 A2	T
18		2. Record journal entries and print financial statements using computer software	MR 2.8 R 2.1 4.1 4.2 4.5 5.0 8.3 10		A3.1. A3.3 A4.1 A4.2 A4.3	R
10		3. Record payroll related transactions electronically				
10		4. Track costs and pay vendors on the computer			B2.1	
10		5. Create invoices and track customer balances (Accounts Receivable)	A1 13.0 LS 1.1 LS 2.4b	R		
10		6. Review and analyze computer output based on data input	3.1 3.2 3.3	M		
10		7. Create graphs and other specialized reports				
59	20	IV. INTRODUCTION TO INCOME TAX				
6		1. Understand the objectives of the income tax code	NS7 th 1.3	T	A2.2 A2.4	T
6		2. Understand definitions of income	MR 2.8 R 2.1		A3 C3.0	
6		3. Differentiate between tax deductions and tax credits	4.1 5.0 8.1 8.3 8.4 10			
10		4. Summarize and identify the various tax forms and their uses		M		
10		5. Compute amounts of tax liability after diagnosing data	MR2.4 R A1 5.0			
3		6. Define concept of passive income and losses	A1 13.0 M UHS			
3		7. Understand basics of capital gains and losses	11.11.1, 11.11.6			
6		8. Identify various business structures (partnership, corporation, etc.) and their tax ramifications	3.1 3.2 3.3	R		
3		9. Determine various filing statuses				
6		10. Prepare a basic 1040Ez form, 1040 Schedule A, etc.	ECON 12.2.8 R W 1.3 LS 2.4b			
288	90	Total Hours				

C. Expected Student Proficiencies**ATTITUDE AND WORK HABITS**

Works both independently and collaboratively
 Attends regularly and on time
 Practices good safety procedures
 Solves problems thinks critically and makes good decisions
 Plans work and takes initiative
 Demonstrates leadership and the willingness to help train others

CAREER PREPARATION SKILLS

Identify appropriate careers and resources for training
 Identifies job resources
 Demonstrates interview skills
 Demonstrates knowledge of techniques for getting a job

GENERAL OFFICE ACCOUNTING

Prepare chart of accounts
 Maintain general/subsidiary ledgers
 Analyze and journalize business transactions
 Prepare/use balance sheets
 Prepare/use profit and loss statements
 Account for accounts payable
 Account for accounts receivable
 Maintain petty cash systems
 Reconcile bank statements

PAYROLL ACCOUNTING

Compute and record total wages
 Computer and record withholdings
 Knowledge of federal and state payroll laws
 Knowledge of fair labor and employment acts
 Able to complete a variety of payroll forms (940, W2, W3, 1099, DE6, etc.)
 Able to compute and record employer payroll tax

COMPUTERIZED ACCOUNTING

Use computer hardware and software to record journal entries and print financial statements
 Electronically record payroll transactions
 Track costs and pay vendors electronically
 Create invoices and track customer balances
 Review and analyze computer output based on data input
 Create and interpret graphs and other specialized reports

INTRODUCTION TO INCOME TAX

Summarize and identify the various tax forms and their uses
 Compute amounts of tax liability after diagnosing data
 Identify various business structures and their tax ramifications
 Determine various filing statuses
 Prepare basic tax forms such as 1040ez, 1040 Schedule A, etc.

10. ADDITIONAL RECOMMENDED/OPTIONAL ITEMS

A. **Academic credit:** One year or 9 units

B. **Other – n/a**

X	ARTICULATION	Yes - Gavilan College
	UC APPROVAL	None
X	INDUSTRY CERTIFICATION	NOCTI Assessment

C. **Instructional Strategies:**

- Lecture
- Demonstration
- Design problems and vocabulary
- Critical comparison
- Readings
- Project-based learning
- Work-based learning
- Guest presentations
- Group projects
- Hands-on practice using PC's and accounting software
- Field trips
- Videos
- Internet research
- Peer learning

D. **Instructional Materials:**

McQuaig and Bille, College Accounting (9th Edition), Houghton Mifflin Publishing.

Wood and Cohen, Payroll Records & Procedures (4th Edition), Glencoe McGraw Hill Publishing.

Horne, Janet, QuickBooks Pro 2007 A Complete Course, Prentice Hall Publishing.

Schisler and Niswander, Fundamentals of Taxation 2007 a Forms Approach, Prentice Hall Publishing.

South-Western Century 21 Accounting, General Journal, Ross, Gilbertson, Lehman & Hanson, 7th Edition, 2000

11. FOUNDATION STANDARDS ALIGNED*** CAHSEE****Test Item****1.0 Academics**

Students understand the academic content required for entry into postsecondary education and employment in the Engineering and Design sector. *(The standards listed below retain in parentheses the numbering as specified in the mathematics, science, history–social science, and visual and performing arts content standards adopted by the State Board of Education.)*

Math

- * 1.2 Add, subtract, multiply, and divide rational numbers (integers, fractions, and terminating decimals) and take positive rational numbers to whole-number powers.
- * 1.3 Convert fractions to decimals and percents and use these representations in estimations, computations, and applications.
- * 1.7 Solve problems that involve discounts, markups, commissions, and profit and compute simple and compound interest.
- * 2.4 Use the inverse relationship between raising to a power and extracting the root of a perfect square integer; for an integer that is not square, determine without a calculator the two integers between which its square root lies and explain why.
- 2.7 Indicate the relative advantages of exact and approximate solutions to problems and give answers to a specified degree of accuracy.

Algebra I

- * 5.0 Students solve multistep problems, including word problems, involving linear equations and linear inequalities in one variable and provide justification for each step.
- 13.0 Students add, subtract, multiply, and divide rational expressions and functions. Students solve both computationally and conceptually challenging problems by using these techniques.

History/Social Science

- 11.11 Students analyze the major social problems and domestic policy issues in contemporary American society.
- 11.11.6 Analyze the persistence of poverty and how difference analyses of this issue influence welfare reform, health insurance reform, and other social policies.
- 12.2.3 Explain the roles of property rights, competition, and profit in a market economy.
- (12.2.8) Explain the role of profit as the incentive to entrepreneurs in a market economy.
- 12.3 Students evaluate and take and defend positions on what the fundamental values and principles of civil society are (i.e., the autonomous sphere of voluntary personal, social, and economic relations that are not part of government), their interdependence, and the meaning and importance of those values and principles for a free society.

2.0 Communications

Students understand the principles of effective oral, written, and multimedia communication in a variety of formats and contexts. *(The standards listed below retain in parentheses the numbering as specified in the English–language arts content standards adopted by the State Board of Education.)*

Reading

- * 2.1 Analyze the structure and format of functional workplace documents, including the graphics and headers, and explain how authors use the features to achieve their purposes.

Writing

- 1.3 Use clear research questions and suitable research questions and suitable research methods (e.g., library, electronic media, personal interview) to elicit and present evidence from primary and secondary sources.
- * 1.5 Synthesize information from multiple sources and identify complexities and discrepancies in the information and the different perspectives found in each medium (e.g., almanacs, microfiche, news sources, in-depth field studies, speeches, journals, technical documents).

Listening & Speaking

- 1.1 Formulate judgments about the ideas under discussion and support those judgments with convincing evidence.
- 2.4 Deliver oral responses to literature.
 - a. Advance a judgment demonstrating a comprehensive grasp of the significant ideas of works or passages (i.e.,

- make and support warranted assertions about the text).
- b. Support important ideas and viewpoints through accurate and detailed references to the text or to other works.
 - c. Demonstrate awareness of the author's use of stylistic devices and appreciation of the effects created.
 - d. Identify and assess the impact of perceived ambiguities, nuances, and complexities within the text.

3.0 CAREER PLANNING & MANAGEMENT

Students understand how to make effective decisions, use career information, and manage personal career plans:

- 3.1 Know the personal qualifications, interests, aptitudes, knowledge, and skills necessary to succeed in careers.
- 3.2 Understand the scope of career opportunities and know the requirements for education, training, and licensure.
- 3.3 Develop a career plan that is designed to reflect career interests, pathways, and postsecondary options.
- 3.4 Understand the role and function of professional organizations, industry associations, and organized labor in a productive society.
- 3.5 Understand the past, present, and future trends that affect careers, such as technological developments and societal trends, and the resulting need for lifelong learning.
- 3.6 Know important strategies for self-promotion in the hiring process, such as job applications, résumé writing, interviewing skills, and preparation of a portfolio.
- 3.7 Explore career opportunities in business through such programs as virtual enterprise, work experience, and internship.

4.0 TECHNOLOGY

Students know how to use contemporary and emerging technological resources in diverse and changing personal, community, and workplace environments:

- 4.1 Understand past, present, and future technological advances as they relate to a chosen pathway.
- 4.2 Understand the use of technological resources to gain access to, manipulate, and produce information, products, and services.
- 4.3 Understand the influence of current and emerging technology on selected segments of the economy.
- 4.4 Understand effective technologies for Web site development and Internet usage.
- 4.5 Know procedures for maintaining secure information, preventing loss, and reducing risk.

5.0 PROBLEM SOLVING & CRITICAL THINKING

Students understand how to create alternative solutions by using critical and creative thinking skills, such as logical reasoning, analytical thinking, and problem-solving techniques:

- 5.1 Apply appropriate problem-solving strategies and critical thinking skills to work-related issues and tasks.
- 5.2 Understand the systematic problem-solving models that incorporate input, process, outcome, and feedback components.
- 5.3 Use critical thinking skills to make informed decisions and solve problems.
- 5.4 Understand how financial systems and tools are used to solve business problems.

6.0 HEALTH & SAFETY

Students understand health and safety policies, procedures, regulations, and practices, including the use of equipment and handling of hazardous materials:

- 6.1 Know the policies, procedures, and regulations regarding health and safety in the workplace, including employers' and employees' responsibilities.
- 6.2 Understand critical elements of health and safety practices related to storing, cleaning, and maintaining tools, equipment, and supplies.
- 6.3 Understand the environmental and ergonomic risks associated with the use of business equipment and the financial impact of an unsafe work environment.

7.0 RESPONSIBILITY & FLEXIBILITY

Students know the behaviors associated with the demonstration of responsibility and flexibility in personal, workplace, and community settings:

- 7.1 Understand the qualities and behaviors that constitute a positive and professional work demeanor.
- 7.2 Understand the importance of accountability and responsibility in fulfilling personal, community, and workplace roles.
- 7.3 Understand the need to adapt to varied roles and responsibilities.
- 7.4 Understand that individual actions can affect the larger community.

8.0 ETHICS & LEGAL RESPONSIBILITY

Students understand professional, ethical, and legal behavior consistent with applicable laws, regulations, and organizational norms:

- 8.1 Know major local, district, state, and federal regulatory agencies and entities that affect the industry and how they enforce laws and regulations.

- 8.2 Understand the concept and application of ethical and legal behavior consistent with workplace standards.
 8.3 Understand the role of personal integrity and ethical behavior in the workplace.
 8.4 Understand major local, state, and federal laws and regulations that affect business and the procedural requirements necessary for compliance.
 8.5 Know how to design systems and applications to allow access to all users, including those with cultural, physical, and cognitive differences.

9.0 LEADERSHIP & TEAMWORK

Students understand effective leadership styles, key concepts of group dynamics, team and individual decision making, the benefits of workforce diversity, and conflict resolution:

- 9.1 Understand the characteristics and benefits of teamwork, leadership, and citizenship in the school, community, and workplace settings.
 9.2 Understand the ways in which preprofessional associations, such as DECA (An Association of Marketing Students) and Future Business Leaders of America, and competitive career development activities enhance academic skills, promote career choices, and contribute to employability.
 9.3 Understand how to organize and structure work individually and in teams for effective performance and the attainment of goals.
 9.4 Know multiple approaches to conflict resolution and their appropriateness for a variety of situations in the workplace.
 9.5 Understand how to interact with others in ways that demonstrate respect for individual and cultural differences and for the attitudes and feelings of others.

10.0 TECHNICAL KNOWLEDGE & SKILLS

- 10.1 Know cash management techniques, including bank reconciliation and cash controls.
 10.2 Understand the role of managerial accounting and the use of planning and control principles to evaluate the performance of an organization.
 10.3 Know the agencies that affect accounting procedures and discuss regulations and compliance issues that influence business decisions.
 10.4 Examine and use technological services to achieve objectives and make decisions in accounting and finance.

11.0 DEMONSTRATION & APPLICATION

Students demonstrate and apply the concepts contained in the foundation and pathway standards.

12. Accounting Services, Banking and Related Services & Business Financial Management Pathway Standards

A. Accounting Services Pathway

Students in the Accounting Services Pathway learn how to design, install, maintain, and use general accounting systems and prepare, analyze, and verify financial reports and related economic information to help make important financial decisions for an organization. Accounting is an essential aspect of every business institution and organization. Analysis of business transactions, preparation of financial statements, and knowledge of accounting systems are critical to all business operations. Employment of accountants and auditors is expected to grow as fast as the average growth rate for all occupations in the future.

A1.0 Students understand the basic principles and procedures of the accounting cycle:

- A1.1 Understand the accounting cycle for service businesses and merchandise businesses.
 A1.2 Examine, analyze, and categorize financial transactions.
 A1.3 Complete the accounting cycles for a service business and a merchandise business.
 A1.4 Prepare, analyze, and interpret financial statements for various business entities.

A2.0 Students understand and apply accounting principles and concepts:

- A2.1 Understand how to identify current and long-term assets and liabilities.
 A2.2 Apply appropriate concepts and techniques to account for equity investments and withdrawals for sole proprietorships, partnerships, and corporations.
 A2.3 Understand the processes involved in revenue recognition and in matching income and expenses.
 A2.4 Know the procedures for the acquisition, disposition, and depreciation of fixed assets.
 A2.5 Use basic concepts of financial analysis to interpret financial statements.
 A2.6 Know payroll procedures.

A3.0 Students understand governing agencies and the typical development and structure of various business

environments:

- A3.1 Understand the major types of business organizations and the risks and benefits of each.
- A3.2 Understand the influence of key agencies, regulations, and issues on accounting procedures and business decisions.
- A3.3 Know the basic international terminology and theories used in accounting and finance.

A4.0 Students understand how basic principles of internal control systems relate to the accounting cycle:

- A4.1 Understand a variety of internal control measures.
- A4.2 Know cash management techniques.

B. Banking and Related Services Pathway

Students understand basic concepts pertaining to a variety of banking and related financial services. Employees working in occupations in the Banking and Related Services Pathway provide loans, credit, and payment services to businesses and to individuals. Knowledge of money and banking, lending fundamentals, and banking regulations is necessary for handling financial transactions. Employment in the banking industry is expected to increase because of the expansion of credit unions, small regional banks, and savings institutions.

- B2.1 Know basic banking concepts and terms.

C. Business Financial Management Pathway

Students in the Business Financial Management Pathway learn to provide investment analysis and guidance to help businesses and individuals with their investment decisions. Students learn that exploring, applying, and monitoring investment opportunities are necessary to take advantage of financial opportunities throughout one's life.

Employment

in the securities and commodities sector of the industry will continue to expand because of the increasing levels of investment in the global marketplace and the growing need for investment advice.

- C3.0 Students understand the impact of federal, state, and local regulations on financial management decisions:
 - C3.1 Understand the effects of tax structures on business decision making.
 - C3.2 Know the legal rights and responsibilities of various types of businesses.
 - C3.3 Analyze the ways in which current laws and regulations enforce appropriate financial practices.

LEGEND FOR REFERENCE OF ACADEMIC STANDARDS

Parenthetical notation preceding the content standard item refers to the grade level for the standard. i.e. (8) refers to grade 8, (9-10) refers to grades 9 & 10.

Example: (8) W2.1 refers to the Eighth Grade Writing Standard Item 2.1

English-Language Arts:

R Reading
W Writing
WOC Written & Oral Conventions
LS Listening & Speaking

AVA: Aesthetic Valuing Advanced
CRP: Connections, Relationships,
Proficient
CRA: Connections, Relationships,
Advanced

Mathematics:

NS Number Sense
AF Algebra & Functions
SDP Statistics, Data Analysis &
Probability
MR Mathematical Reasoning
MG Measurement & Geometry
AI Algebra I
G Geometry
AII Algebra II
P&S Probability & Statistics
APP&S Advanced Placement Probability &
Statistics
C Calculus

ELA: English-Language Arts with in VPA

ELA- LRA: Literary Response and Analysis
ELA-WSA: Writing Strategies &
Applications
ELA-WOELC: Written & Oral English
Language Conventions

Science:

PH Physics
CH Chemistry
ES Earth Science
I&E Investigation and Experimentation

Sectors

AME Arts, Media and Entertainment
BTC Building Trades and Construction
ECDFS Education, Child Development &
Family Services
EU Energy & Utilities
ED Engineering & Design
FID Fashion and Interior Design
FAB Finance and Business
HSMT Health Science & Medical
Technology
HTR Hospitality, Tourism & Recreation
IT Information Technology
MPD Manufacturing and Product
Development
MSS Marketing, Sales, & Services
PS Public Services
T Transportation

History-Social Science:

WH World History, Culture and
Geography
USH United States History and Geography
AD American Democracy
ECON Economics

Visual and Performing Arts:

APP: Artistic Perception Proficient Level
APA: Artistic Perception Advanced
CEP: Creative Expression Proficient
CEA: Creative Expression Advanced
HCCP: Historical & Cultural Proficient
HCCA: Historical & Cultural Advanced
AVP: Aesthetic Valuing Proficient