



## The Colorado CTE Course – Scope and Sequence

<b>Course Name</b>	<b>Accounting Principles I</b>		<b>Course Details</b>	<b>1.0 or .5</b>	
			Course = 0.50 Carnegie Unit Credit		
<b>Course Description</b>	<b>This course introduces accounting principles for understanding the theory and logic that underlie procedures and practices for business organizations. Major topics include the accounting cycle for service and merchandising companies, internal control principles and practices, notes and interest, inventory systems and costing, and plant and intangible asset accounting.</b>				
<b>Note:</b>	This course aligns with <a href="#">ACC121 competencies</a> . Concurrent enrollment must be approved through your local community college partner. All competencies should be covered. <a href="#">CCNS</a>				
SCED Identification #	12104	Schedule calculation based on 60 calendar days of a 90-day semester. Scope and sequence allows for additional time for guest speakers, student presentations, field trips, remediation, or other content topics.			
All courses taught in an approved CTE program must include Essential Skills embedded into the course content. The Essential Skills Framework for this course can be found at <a href="https://www.cde.state.co.us/standardsandinstruction/essentialskills">https://www.cde.state.co.us/standardsandinstruction/essentialskills</a>					
<b>Instructional Unit Topic</b>	<b>Suggested Length of Instruction</b>	<b>CTE or Academic Standard Alignment</b>	<b>Competency / Performance Indicator</b>	<b>Outcome / Measurement</b>	<b>CTSO Integration</b>
<b>Accounting concepts and principles</b>		Standard alignment to be added @ local discretion	Describe the concepts and principles used in the accounting profession for business organizations.	Align with your community college partner.	FBLA: Accounting I, Accounting II DECA: Accounting Applications
			Apply the concepts and principles used in the accounting profession for business organizations.		FBLA: Accounting I, Accounting II, Future Business Leader, Agribusiness DECA: Accounting Applications
<b>Accounting cycle</b>			Analyze transactions in relationship to the accounting equation.		



<b>Accounting for merchandising and inventories</b>			Prepare transactions in an accounting system for service and merchandising businesses.		FBLA: Accounting I, Accounting II  DECA: Accounting Applications
			Prepare the end-of-period work including adjusting entries, financial statements, and closing entries.		FBLA: Accounting I, Accounting II  DECA: Accounting Applications
			Describe the principles used in effective internal control systems.		FBLA: Accounting I, Accounting II  DECA: Accounting Applications
			Illustrate the practices of effective internal control systems		FBLA: Accounting I, Accounting II  DECA: Accounting Applications
<b>Accounting for cash</b>			Analyze cash transactions and prepare <a href="#">bank</a> reconciliations.		FBLA: Accounting I, Accounting II  DECA: Accounting Applications
<b>Accounting for accounts and notes receivable</b>			Analyze receivable transactions including uncollectible <a href="#">accounts</a> .		FBLA: Accounting I, Accounting II  DECA: Accounting Applications
			Calculate the amount of receivable and uncollectible transactions.		FBLA: Accounting I, Accounting II  DECA: Accounting Applications



			Prepare receivable transactions including uncollectible accounts.		FBLA: Accounting I, Accounting II DECA: Accounting Applications
<b>Accounting for merchandising and inventories</b>			Compute the value of inventory using various cost flow assumptions.		FBLA: Accounting I, Accounting II  DECA: Accounting Applications
			Apply the effects of inventory cost flow assumptions on financial statements.		FBLA: Accounting I, Accounting II, Business Calculations
<b>Accounting for plant assets, natural resources, and intangible assets</b>			Analyze transactions relating to plant assets, natural resources, and intangible assets including acquisition, cost allocations, and disposal.		FBLA: Accounting I, Accounting II  DECA: Accounting Applications
			Calculate amounts relating to plant assets, natural resources, and intangible assets including acquisition, cost allocations, and disposal.		FBLA: Accounting I, Accounting II  DECA: Accounting Applications
			Prepare transactions relating to plant assets, natural resources, and intangible assets including acquisition, cost allocations, and disposal.		FBLA: Accounting I, Accounting II
<b>Accounting for current liabilities</b>			Analyze transactions relating to current liabilities.		FBLA: Accounting I, Accounting II  DECA: Accounting Applications



			Calculate amounts relating to current liabilities transactions.		FBLA: Accounting I, Accounting II  DECA: Accounting Applications
			Prepare transactions relating to current liabilities.		FBLA: Accounting I, Accounting II DECA: Accounting Applications