# DUNCAN HIGH SCHOOL CAREER and TECHNICAL EDUCATION (CTE)

# ACCOUNTING I & II

2021-2022 Class Syllabus

***CTE VISION***

OUR VISION AS CAREER AND TECHNICAL EDUCATION EDUCATORS IS TO DEVELOP STUDENTS OF HIGH MORAL CHARACTER WITH STRONG WORK ETHIC. WE WILL HELP PREPARE STUDENTS FOR COLLEGE OR CAREER SUCCESS BY PROVIDING PRACTICAL KNOWLEDGE AND LIFE SKILLS.

***CTE MISSION***

AS CAREER AND TECHNICAL EDUCATION EDUCATORS, WE WILL PROVIDE A HANDS-ON LEARNING ENVIRONMENT THAT WILL PREPARE STUDENTS FOR POST-SECONDARY EDUCATION AND/OR CAREER SUCCESS.

As your instructor, there are six major objectives I will strive to accomplish for students taking CTE business related programs:

* Develop students of high moral character
* Develop a strong work ethic
* Prepare students with Professional Skills needed to be career ready
* Prepare students for a career or post-secondary education
* Provide practical knowledge and skills for all areas of life
* Work constructively together as a team

WE WILL WORK HARD AND PLAY HARD!!

**Course Description**

The **Accounting** instructional program prepares students to practice the profession of accounting and to perform related business functions. Students who successfully complete the **Accounting** program’s coherent sequence of instruction will develop an in-depth understanding of basic business, economic, and financial management practices. The **Accounting** program includes instruction in accounting principles and theory, financial accounting, managerial accounting, cost accounting, budget control, legal aspects of accounting, reporting procedures, statement analysis, and professional standards and ethics in accounting. Throughout the **Accounting** instructional program, students learn and practice valuable real-world skills using industry-standard spreadsheet and/or accounting software to manage financial information.

The **Accounting** instructional program is designed to prepare students for postsecondary education and/or entry-level employment and/or to successfully earn the following industry-validated credentials: Microsoft Office Specialist (MOS) certification, QuickBooks Certified User (QBCU) certification, and others.

The **Accounting** instructional program is designed and delivered as a coherent sequence of school-based and work-based supervised learning.

**Accounting** students develop leadership, social, civic, and career skills through participation in the state-recognized Career and Technical Student Organization **FBLA (Future Business Leaders of America.)**

**ACCOUNTING OBJECTIVES (ADE State Standards)**

* 1.0 **DEMONSTRATE THE STEPS OF THE ACCOUNTING CYCLE**
* 2.0 **GENERATE PROCEDURES FOR CASH CONTROL**
* 3.0 **DETERMINE PROCEDURES FOR ACCOUNTS RECEIVABLE AND ACCOUNTS PAYABLE**
* 4.0 **DETERMINE PAYROLL**
* 5.0 **EVALUATE ASSETS, LIABILITIES, AND EQUITY**
* 6.0 **DEMONSTRATE AN UNDERSTANDING OF BASIC BUSINESS, ECONOMIC, AND**

**FINANCIAL MANAGEMENT PRACTICES**

* 7.0 **APPRAISE COMPONENTS OF BUSINESS OPERATIONS**
* 8.0 **ASSESS THE FINANCIAL PERFORMANCE OF A BUSINESS**
* 9.0 **USE ACCOUNTING TECHNOLOGY IN MANAGING FINANCIAL INFORMATION**
* **10.0 EXAMINE ETHICAL STANDARDS IN ACCOUNTING**

***ARIZONA PROFESSION SKILLS* {ADE/CTE State Standards}**

* **1.0 COMPLEX COMMUNICATION**
* **2.0 COLLABORATION**
* **3.0 THINKING AND INNOVATION**
* **4.0 PROFESSIONALISM**
* **5.0 INITIATIVE AND SELF-DIRECTION**
* **6.0 INTERGENERATIONAL AND CROSS-CULTURAL COMPETENCE**
* **7.0 ORGANIZATIONAL CULTURE**.
* **8.0 LEGAL AND ETHICAL PRACTICES**
* **9.0 FINANCIAL PRACTICES**

**Students are also required to complete one community service project per year. If you are unable to participate when we do our designated community service project, you must complete one on your own and have signed documentation from a person in charge.**

**\*\*ALL SECOND YEAR ACCOUNTING STUDENTS ARE REQUIRED TO TAKE AN END OF PROGRAM CTE STATE TEST. THIS TEST WILL BE YOUR FINAL IF YOU PASS. YOU MUST PAST WITH A 70% OR BETTER.\*\***

**\*\*\*ALL SECOND YEAR ACCOUNTING STUDENTS ARE REQUIRED TO PARTICIPATE IN AN END OF PROGRAM INDUSTRY CERTIFICATION TEST IN EITHER EXCEL OR QUICKBOOKS.**

**75% of class instruction will be lab based.**

**Students are required to participate in work-based learning. Students will work in the student store. Students will be scheduled a time to work as well as helping with restocking and keeping track of inventory. Students will handle the money and deposits to the financial clerk. Students will be responsible for running the student store as they own the business and will do all filing and complete any responsibilities necessary.**