



Colorado CTE Course – Scope and Sequence

| Course Name | Accounting Principles II | | Course Details | .5 semester long |
|--|--|--|------------------------------------|------------------|
| | | | Course = 0.50 Carnegie Unit Credit | |
| Course Description | This course continues the application of accounting principles to business organizations. Major topics include corporate equity and debt financing , investments, cash flow statements, financial analysis, budgeting, cost and managerial accounting. | | | |
| Note: | This is a suggested scope and sequence for the course content. The content will work with any textbook or instructional resource. If locally adapted, make sure all competencies are covered. This course aligns to the CCNS (ACC122). Please contact your community college partner for more information on credit options. | | | |
| 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 https://www.cde.state.co.us/standardsandinstruction/essentialskills | | | | |

COURSE COMPETENCIES AND OUTCOMES

STUDENT COMPETENCIES

The competencies you will demonstrate in this course are as follows:

- A. Extend the concepts and principles used in the accounting profession for business organizations.
- B. Analyze equity transactions for corporations.
- C. Prepare equity transactions for corporations.
- D. Summarize equity transactions for corporations.
- E. Analyze transactions related to long-term liabilities.
- F. Prepare transactions related to long-term liabilities.
- G. Summarize transactions related to long-term liabilities.
- H. Define the reporting requirements of investments.



- I. Identify the reporting requirements of investments.
- J. Prepare the statement of cash flows.
- K. Analyze the statement of cash flows.
- L. Evaluate the statement of cash flows.
- M. Interpret financial statements using various financial analysis tools.
- N. Describe basic managerial accounting concepts.
- O. Identify basic managerial accounting concepts.
- P. Apply basic managerial accounting concepts.
- Q. Interpret cost behavior and Cost-Volume-Profit analysis.
- R. Demonstrate the use of budgets, planning, and control.
- S. Analyze activities related to cost systems.
- T. Summarize activities related to cost systems.

The module outcomes that will permit you to demonstrate course competencies are:

MODULE 1

Outcomes & Competencies

- 1. Analyze and record equity transactions for corporations A, B, C, D
- 2. Create financial reports for corporations A, B, C, D

MODULE 2

Outcomes & Competencies

- 1. Analyze and record long-term liability transactions A, E, F, G
- 2. Analyze and record investments in debt and equity security transactions A, H, I
- 3. Report long-term liabilities and investments A, G, I

MODULE 3

Outcomes & Competencies

- 1 Prepare a statement of cash flows A, J



2 Analyze and interpret the four major financial statements A, K, L, M

MODULE 4

Outcomes & Competencies

- 1 Identify and apply managerial accounting concepts A, N, O, P
- 2 Analyze and report activities using a job cost system A, P, S, T

MODULE 5

Outcomes & Competencies

1. Interpret key operating measurements using cost-volume-profit analysis A, Q
2. Prepare and analyze budgets A, R

(*Outcomes and Outline from CCOnline)

CTSO Integration

DECA

Individual series events

- Accounting Applications Series

FBLA

- Accounting I
- Accounting II
- Securities & Investments
- Business Financial Plan