



Colorado CTE Course – Scope and Sequence

Course Name	College Accounting		Course Details	1.0 (yearlong)	
			Course = 0.50 Carnegie Unit Credit		
Course Description	College Accounting uses an integrated approach to teach accounting. Students first learn how businesses plan for and evaluate their operating, financing and investing decisions and then how accounting systems gather and provide data to internal and external decision makers. This year-long course covers all the learning objectives of a traditional college level financial accounting course, plus those from a managerial accounting course. Topics include an introduction to accounting, accounting information systems, time value of money, and accounting for merchandising firms, sales and receivables, fixed assets, debt and equity. Other topics include statement of cash flows, financial ratios, cost-volume profit analysis and variance analysis.				
Note:	This course must be taught with training and curriculum developed by the AICPA. For more information please reference <u>Start here go</u> <u>places</u>				
SCED Identification #	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		ogram must include Essential Skills of und at https://www.cde.state.co		ent. The Essential Skills Framework f n/essentialskills	or this course can
Instructional Unit Topic	Suggested Length of Instruction	CTE or Academic Standard Alignment	Competency / Performance Indicator	Outcome / Measurement	CTSO Integration
			AICPAA curriculum must have training through AICPA to have access to materials and class.		DECA: Accounting Applications FBLA: Accounting I, Accounting II



