Colorado BMEF CTE Course – Scope and Sequence

Course Name	Accounting Principles 1	Course Details Course = 0.50 Carnegie Unit Credit	Credits = .5 (Semester) or 1.0 (Year) Level 2
Course Description	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.		
Note	This course aligns with ACC121 competencies. Concurrent enrollment must be approved through your local community college partner. All competencies should be covered. CCNS		
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**

Instructional Unit Topic	Suggested Length of Instruction	CTE or Academic Standard Alignment	Competency / Performance Indicator	Outcome / Measurement	CTSO Integration
Accounting concepts and principles		Standard alignment to be added at 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

Accounting cycle			Analyze transactions in relationship to the accounting equation.		
Accounting for merchandising and inventories			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
Accounting for cash			Analyze cash transactions and prepare bank reconciliations.		**FBLA:** Accounting I, Accounting II **DECA:** Accounting Applications
Accounting for accounts and notes receivable			Analyze receivable transactions including uncollectible accounts.		**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
Accounting for merchandising and inventories			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 **DECA:** Accounting Applications
Accounting for plant assets, natural resources, and intangible assets			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 **DECA:** Accounting Applications
Accounting for current liabilities			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

Academic Standards Alignment

Colorado CTE courses are required to integrate academic and essential skills into course content. The following academic standards have been identified as aligned to this course and should be integrated throughout instruction.

CO CTE Academic Standards Resources (Rubrics, integration strategies, etc)
CDE Colorado Academic Standards Online (Online standards lookup tool)

Reading, Writing, & Communicating

Standard 2: Reading for All Purposes

- **Prepared Graduate 4:** Read a wide range of informational texts to build knowledge and to better understand the human experience.
- **Prepared Graduate 5:** Understand how language functions in different contexts, command a variety of word-learning strategies to assist comprehension, and make effective choices for meaning or style when writing and speaking.

Standard 3: Writing and Composition

- **Prepared Graduate 6:** Craft arguments using techniques specific to the genre.
- **Prepared Graduate 7:** Craft informational/explanatory texts using techniques specific to the genre.

Standard 4: Research Inquiry and Design

- **Prepared Graduate 10:** Gather information from a variety of sources; analyze and evaluate its quality and relevance; and use it ethically to answer complex questions.

Note: Mathematics and Science standards will be added in the future. Visit the Colorado Academic Standards page for the most current version.