



Colorado BMEF CTE Course – Scope and Sequence

Course Name	Accounting Principles II	Course Details	Credits = .5 (Semester)
		Course = 0.50 Carnegie Unit Credit	Level 3
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 (ACC1022). 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			
REQUIRED COURSE OUTCOMES			
1. Apply the concepts and principles used in the accounting profession for business organizations.			
2. Analyze equity transactions for corporations.			
3. Prepare equity transactions for corporations.			
4. Summarize equity transactions for corporations.			
5. Analyze transactions related to long-term liabilities.			
6. Prepare transactions related to long-term liabilities.			
7. Summarize transactions related to long-term liabilities.			
8. Define the reporting requirements of investments.			
9. Identify the reporting requirements of investments.			
10. Prepare the statement of cash flows.			
11. Analyze the statement of cash flows.			
12. Evaluate the statement of cash flows.			
13. Interpret financial statements using various financial analysis tools.			
14. Describe basic managerial accounting concepts.			
15. Identify basic managerial accounting concepts.			
16. Apply basic managerial accounting concepts.			
17. Interpret cost behavior and Cost-Volume-Profit analysis.			
18. Demonstrate the use of budgets, planning, and control.			
19. Analyze activities related to cost systems.			
20. Summarize activities related to cost systems.			

Instructional Unit Topic	Suggested Length of Instruction	CTE or Academic Standard Alignment	Competency / Performance Indicator	Outcome / Measurement	CTSO Integration
Unit 1: Accounting Concepts & Principles Review	1–2 weeks	CTE Business Finance Pathway; Common Core Math (Quantitative Reasoning)	Apply accounting cycle concepts and GAAP principles	Formative quiz; problem sets demonstrating application of accounting principles (Outcome 1)	**FBLA: Accounting I, Accounting II, Securities & Investments, Business Financial Plan **DECA: Accounting Applications **Applicable throughout the course**
Unit 2: Corporate Equity – Concepts & Structure	1 week	CTE Accounting Standards (Corporate Accounting)	Analyze corporate ownership structures and stock transactions	Case analysis on stock issuance and ownership types (Outcomes 2, 4)	
Unit 3: Corporate Equity Transactions	2 weeks	CTE Financial Reporting Standards	Prepare and record stock issuance, treasury stock, and dividends	Journal entry assignments; unit test (Outcomes 3, 4)	
Unit 4: Long-Term Liabilities – Notes & Bonds	2 weeks	CTE Business Finance; GAAP Alignment	Analyze and prepare bond issuance, amortization, and notes payable	Problem-solving exercises and exam (Outcomes 5, 6, 7)	
Unit 5: Accounting for Investments	2 weeks	CTE Accounting & Finance Standards	Identify and apply reporting for equity and debt investments	Investment classification project; quiz (Outcomes 8, 9)	
Unit 6: Statement of Cash Flows	2 weeks	CTE Financial Reporting; Common Core Literacy in Technical Subjects	Prepare and analyze operating, investing, financing activities	Statement preparation assignment; analysis report (Outcomes 10, 11, 12)	
Unit 7: Financial Statement Analysis	2 weeks	CTE Financial Analysis; Career Readiness Standards	Interpret financial statements using ratio and trend analysis	Ratio analysis project; written interpretation (Outcome 13)	
Unit 8: Managerial Accounting Foundations	1 week	CTE Managerial Accounting Standards	Describe cost concepts, cost behavior, and managerial decision tools	Concept quiz; applied exercises (Outcomes 14, 15, 16)	
Unit 9: Cost Behavior & CVP Analysis	1 week	CTE Cost Accounting	Interpret cost-volume-profit relationships and break-even analysis	CVP problem set and mini project (Outcome 17)	

Unit 10: Budgeting, Planning, and Control	1 week	CTE Business Operations	Demonstrate budgeting processes and variance analysis	Budget creation assignment; performance evaluation (Outcome 18)	
Unit 11: Cost Systems (Job Order & Process Costing)	1–2 weeks	CTE Cost Accounting Systems	Analyze and summarize job order and process costing systems	Capstone project; exam covering cost systems (Outcomes 19, 20)	

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 1: Oral Expression and Listening

- **Prepared Graduate 1:** Collaborate effectively as group members or leaders who listen actively and respectfully; pose thoughtful questions, acknowledge the ideas of others; and contribute ideas to further the group's attainment of an objective.
- **Prepared Graduate 2:** Deliver effective oral presentations for varied audiences and varied purposes.

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.
- **Prepared Graduate 9:** Demonstrate mastery of their own writing process with clear, coherent, and error-free polished products.

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.