

CURRICULUM MAPPING TEMPLATE

Program: Finance/Accounting CIP CODE: 52.0800

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
|----------|--|---|---|--|--|
| 1 | Introduction to Accounting & Financial Reporting | | | | |
| | 1 - Introduction to Accounting & Financial Reporting V. Systems B. Analyze accounting systems to examine their contribution to the fiscal stability of businesses. 1. Describe the nature and scope of accounting. 3. Describe the types and functions of businesses | B.1 Introduction to Accounting B.3 Business structures | | | |
| | D. Plan, staff, lead, and organize human resources in finance to enhance productivity and job satisfaction. 2. Explain the functions and interactions of common departments within a business. 4. Explain a finance organization’s unique selling proposition. | D.2, D.4 Organizational structure | | | |
| | VII. Ethics and Legal responsibilities A. Know and abide by laws, regulations, and ethical behavior that affect finance operations and transactions. 6. Determine form of business ownership. | A.6 GAAP, business structures | | | |
| | IX. Employability and Career Development A. Know and understand the importance of employability skills. 1. Identify and demonstrate positive work behaviors and personal qualities needed to be employable | A.1 Employability skills | Statistics: charts and tables, mean measurement (average) | 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 8.SP.3; 8.SP.4; 6.EE.2; 6.EE.3; 6.SP.1; 6.SP.2 | S.ID.1; S.ID.2; S.IC.1; S.IC.2; S.IC.3; S.IC.4; S.IC.5; S.IC.6; S.ID.3; S.ID.5; S.ID.6; S.MD.1; S.CP.1 |

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|---------|--|--|--|---|---|
| | <p>X. Technical Standards</p> <p>B. Plan, control and organize a finance organization/department</p> <p>2. Utilize planning tools that can guide finance organization's/department's activities.</p> <p>3. Control a finance organization's/department's activities.</p> | B.2, B.3 Financial statements | <p>Percents: compute</p> <p>Statistics: variance</p> <p>Ratio and proportion: direct variation</p> | <p>6.RP.2; 6.RP.3;</p> <p>7.EE.2; 7.EE.3;</p> <p>6.SP.4; 6.SP.5;</p> <p>7.SP.2; 7.SP.3;</p> <p>7.SP.4; 7.SP.5;</p> <p>8.SP.1; 8.SP.3;</p> <p>8.SP.4; 6.RP.1;</p> <p>7.RP.1; 7.RP.2;</p> <p>7.RP.3</p> | <p>S.ID.1; S.ID.2; S.ID.3;</p> <p>S.ID.5; S.ID.6; S.IC.1;</p> <p>S.IC.3; S.IC.4; S.IC.6;</p> <p>S.MD.1; S.CP.1;</p> <p>G.MG.3</p> |
| | <p>E. Access, process, maintain, evaluate, and disseminate financial information to assist business decision— making.</p> <p>2. Discuss the importance of accurately reporting a business's financial position.</p> <p>3. Discuss the nature and scope of financial information analysis.</p> | E.2, E.3 Financial statements | <p>Percents: compute</p> <p>Statistics: variance</p> <p>Ratio and proportion: direct variation</p> | <p>6.RP.2; 6.RP.3;</p> <p>7.EE.2; 7.EE.3;</p> <p>6.SP.4; 6.SP.5;</p> <p>7.SP.2; 7.SP.3;</p> <p>7.SP.4; 7.SP.5;</p> <p>8.SP.1; 8.SP.3;</p> <p>8.SP.4; 6.RP.1;</p> <p>7.RP.1; 7.RP.2;</p> <p>7.RP.3</p> | <p>S.ID.1; S.ID.2; S.ID.3;</p> <p>S.ID.5; S.ID.6; S.IC.1;</p> <p>S.IC.3; S.IC.4; S.IC.6;</p> <p>S.MD.1; S.CP.1;</p> <p>G.MG.3</p> |
| | <p>K. Banking and Banking Procedures</p> <p>1. Complete check stubs and checks</p> <p>2. Enter appropriate data on a deposit slip.</p> <p>3. Reconcile a bank statement.</p> <p>4. Follow up on outstanding checks, including voiding and/or reissuing checks.</p> <p>5. Demonstrate familiarity with online and electronic banking procedures.</p> <p>6. Exhibit understanding of credit cards and/or debit cards.</p> | K.1-6 Cash control systems | <p>Whole numbers: add, subtract, multiply, divide</p> <p>Decimals: add, subtract, multiply, divide</p> <p>Algebra: substituting data into formulas</p> <p>Estimation</p> | <p>6.NS.2; 6.NS.3;</p> <p>7.NS.1; 6.NS.5;</p> <p>7.NS.2; 7.NS.3;</p> <p>6.EE.2; 7.EE.3</p> | <p>A.APR.1; A.APR.7;</p> <p>N.RN.3; N.Q.1;</p> <p>A.CED.4</p> |
| | <p>P. Advanced Accounting Practices</p> <p>1. Demonstrate understand of cash or accrual accounting.</p> <p>6. Differentiate between proprietorship, partnership, and corporation.</p> <p>7. Demonstrate accounting procedures used</p> | <p>P.1 Accounting systems</p> <p>P.6 Business structures</p> <p>P.7 Partnerships</p> | <p>Whole numbers: add, subtract</p> <p>Decimals: add, subtract</p> | <p>6.NS.2; 6.NS.3;</p> <p>7.NS.1; 7.EE.3;</p> <p>6.NS.5; 7.NS.2;</p> <p>7.NS.3; 6.RP.2;</p> | <p>A.APR.1; A.APR.7;</p> <p>N.RN.3; N.Q.1;</p> <p>G.MG.3</p> |

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| | in partnerships. | | Percents: compute Ratio and proportion: ratio, proportion | 6.RP.3; 7.EE.2; 6.RP.1; 7.RP.1; 7.RP.2; 7.RP.3 | |
| | <p>Q. Introduction to Accounting</p> <ol style="list-style-type: none"> 1. Explain how and why the conceptual framework of accounting and generally accepted accounting principles provide guidance and structure for preparing financial statements. 2. Describe the information provided in each financial statement and how the statements articulate with each other 3. Identify business ownership structures 4. Explain the role of management and the auditor in preparing and issuing an annual report. 5. Describe the relationship between assets, liabilities and equity 6. Identify and explain the classifications within assets, liabilities and equity. 7. Define and calculate the current ratio and debt- equity ratio. 8. Describe the information presented in an income statement. 9. Calculate return on sales (net profit margin) a return on equity. 10. Identify and explain the three phrases of the management cycle. 11. Identify and explain the four business processes. 12. Explain and calculate the operating cycle (accounts receivable turnover and inventory turnover) 13. Explain how internal control procedures are used to safeguard assets. 14. Prepare a bank reconciliation | <p>Q.1 Accounting systems</p> <p>2 Financial statements</p> <p>3 Business structures</p> <p>4 Auditing</p> <p>5, 6 Accounting equation</p> <p>7-9 Financial analysis</p> <p>10-11 Analysis</p> <p>12 Financial analysis</p> <p>13 Cash and inventory control systems; voucher systems</p> <p>14 Cash control systems</p> | <p>Whole numbers: add, subtract, multiply, divide</p> <p>Decimals: add, subtract, multiply, divide</p> <p>Algebra: substituting data into formulas; systems of equations</p> <p>Percents: compute</p> <p>Ratio and proportion: ratio, proportion</p> <p>Statistics: charts and tables; mean measurement (average); variance</p> <p>Estimation</p> | <p>6.NS.2; 6.NS.3; 7.NS.1; 7.EE.3; 6.NS.5; 7.NS.2; 7.NS.3; 6.EE.2; 8.EE.5; 6.RP.2; 6.RP.3; 7.EE.2; 6.RP.1; 6.RP.2; 7.RP.1; 7.RP.2; 7.RP.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 8.SP.3; 8.SP.4; 6.EE.3; 6.SP.1; 6.SP.2</p> | <p>A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; G.MG.3; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.IC.1; S.IC.3; S.IC.4; S.IC.6; S.MD.1; S.CP.1; S.IC.2; S.IC.5</p> |

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|----------|---|---|--|---|--|
| 2 | Cost-Volume-Profit Analysis | | | | |
| | 2 - Cost-Volume-Profit Analysis I. Academic Foundations D. Discuss the economic principles and concepts fundamental to financial operations. 5. Analyze cost/profit relationships in finance. | D. 5 Cost of goods sold; financial statements | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas; systems of equations Percents: compute | 6.NS.2; 6.NS.3; 7.NS.1; 6.NS.5; 7.NS.2; 7.NS.3; 7.EE.3; 6.RP.2; 6.RP.3; 7.EE.2; 6.EE.2; 8.EE.5 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4 |
| | V. Systems C. Describe tools, strategies and systems used to maintain, monitor, control, and plan the use of financial resources. 4. Describe production's role and function 5. Implement quality-control processes in finance. | C.4-5 Financial systems, cash and inventory control systems | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas Estimation | 6.NS.2; 6.NS.3; 7.NS.1; 7.EE.3; 6.NS.5; 7.NS.2; 7.NS.3; 6.EE.2 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4 |
| | X. Technical Standards A. Maintain, control, and plan the use of financial resources to protect solvency. 8. Manage finance resources to ensure solvency. | A.8 Accounting cycle and analysis | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas Statistics: charts and | 6.NS.2; 6.NS.3; 7.NS.1; 6.NS.5; 7.NS.2; 7.NS.3; 7.EE.3; 6.RP.2; 6.RP.3; 7.EE.2; 6.EE.2; 8.EE.5; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.MD.1; S.CP.1; S.IC.1; S.IC.2; S.IC.3; S.IC.4; S.IC.5; S.IC.6 |

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|---------|--|--|---|--|---|
| | | | tables; mean measurement (average); variance Estimation | 8.SP.1; 8.SP.3; 8.SP.4; 6.EE.3; 8.SP.3; 6.SP.1; 6.SP.2 | |
| | C. Employ planning and time management skills and tools to enhance results and complete work tasks. 5. Implement expense-control strategies. | C.5 PERT chart (programming evaluation, review, technique) | Whole numbers: add, subtract Time management | 6.NS.2; 6.NS.3; 7.NS.1; 7.EE.3 | A.APR.1; A.APR.7; N.RN.3; N.Q.1 |
| | P. Advanced Accounting Practices 11. Recognize and understand the concept of goodwill. 12. Record entries for research and developmental costs. | P.11-12 Journalizing | Whole numbers: add, subtract Algebra: substituting data into formulas | 6.NS.2; 6.NS.3; 7.NS.1; 6.EE.2; 7.EE.3 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4 |
| | AA. Cost-Volume-Profit Analysis 1. Identify the activities in the three operating processes. 2. Identify and explain variable costs, fixed costs, and mixed costs. 3. Use high-low analysis to determine variable costs, fixed costs, and mixed costs. 4. Calculate break-even point and perform cost-volume-profit (CVP) analysis. 5. Apply sensitivity analysis to CVP analysis. 6. Determine selling price using sensitivity analysis and CVP analysis. 7. Describe the process of determining selling prices and demonstrate how various strategies are used to determine selling price. 8. Describe the differences among product and non-product costs. 9. Identify and explain product costs: direct/indirect materials, direct/indirect labor, manufacturing overhead. 10. Record direct materials and direct labor transactions. 11. Analyze a make-or-buy decision. 12. Describe the process of determining selling prices and demonstrate how various strategies are used to determine selling price. | AA.1-12 Cost accounting | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas; systems of equations Statistics: charts and tables; mean measurement (average); variance Estimation | 6.NS.2; 6.NS.3; 7.NS.1; 6.EE.2; 7.EE.3; 6.NS.5; 7.NS.2; 7.NS.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 6.EE.2; 6.EE.3; 8.SP.3; 8.SP.4; 6.SP.1; 6.SP.2 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.IC.1; S.IC.3; S.IC.4; S.IC.6; S.MD.1; S.CP.1; S.IC.5 |

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|----------|--|--|--|--|---|
| 3 | Accounting Information System | | | | |
| | 3 - Accounting Information System I. Academic Foundations D. Discuss the economic principles and concepts fundamental to financial operations. 7. Determine global trade's impact on business decision-making | D.7 Convergence, trade agreements and GAAP | | | |
| | E. Access, process, maintain, evaluate, and disseminate financial information to assist business decision- making 4. Utilize financial –information technology tools. | E.4 Analyzing transactions, journalizing, posting, worksheet, financial statements | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas; systems of equations Statistics: charts and tables; mean measurement (average); variance Estimation Spreadsheets | 6.NS.2; 6.NS.3; 7.NS.1; 6.EE.2; 7.EE.3; 6.NS.5; 7.NS.2; 7.NS.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 6.EE.2; 6.EE.3; 8.SP.3; 8.SP.4; 6.SP.1; 6.SP.2 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.IC.1; S.IC.3; S.IC.4; S.IC.6; S.MD.1; S.CP.1; S.IC.5 |
| | H. Journalizing 1. Journalize an opening entry. 2. Interpret information contained in source documents. 3. Follow principles of double-entry bookkeeping in the journalizing process. 4. Record entries in special journals. 5. Total and post special journals. 6. Adjust for bad debts using direct write off or allowance methods. 7. Analyze transactions involving owners' equity. | H.1-7 Analyzing and recording transactions | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas; | 6.NS.2; 6.NS.3; 6.EE.2; 7.EE.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 6.EE.2; | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.IC.1; S.IC.3; S.IC.4; S.IC.6; S.MD.1; S.CP.1; S.IC.5 |

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|---------|--|--|---|---|---|
| | | | systems of equations Statistics: charts and tables; mean measurement (average); variance Estimation Percents: compute | 6.EE.3; 8.SP.3; 8.SP.4; 6.SP.1; 6.SP.2; 6.RP.2; 6.RP.3; 7.EE.2 | |
| | I. Posting 1. Post from special journals to general and subsidiary ledger accounts. 2. Demonstrate understanding of multicolumn ledgers. 3. Demonstrate familiarity with computerized posting methods. 4. Use appropriate posting references. 5. Use appropriate posting references. 6. Prove accuracy of posting to ensure entries are in- balance. | I.1-6 Posting | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide | 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 7.EE.3 | A.APR.1; A.APR.7; N.RN.3; N.Q.1 |
| | J. Payroll Preparation 1. Calculate employee earnings based on hourly and/or salaried time records. 2. Enter payroll data in a payroll earnings record. 3. Demonstrate familiarity with electronic payroll data entry. 4. Complete a payroll register. 5. Prepare a payroll check and check stub with appropriate information. 6. Record information found on W-4 forms in employee data section. 7. Demonstrate understanding of payroll taxes. 8. Demonstrate understanding of employer payroll liabilities. 9. Journalize payroll entries at end of earnings period in appropriate journals. 10. Demonstrate understanding of processes and functions of various payroll records. | J. 1-10 Preparing payroll records, payroll accounting, payroll taxes and reports | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas; systems of equations Statistics: charts and tables; mean measurement (average); variance Estimation Percents: compute, convert percent to decimal | 6.NS.2; 6.NS.3; 6.EE.2; 7.EE.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 6.EE.2; 6.EE.3; 8.SP.3; 8.SP.4; 6.SP.1; 6.SP.2; 6.RP.2; 6.RP.3; 7.EE.2 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.IC.1; S.IC.3; S.IC.4; S.IC.6; S.MD.1; S.CP.1; S.IC.5 |

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|---------|--|---|--|---|---|
| | <p>M. Completion of Accounting Cycle</p> <ol style="list-style-type: none"> 1. Complete 8 or 10 column worksheets. 2. Prepare the needed financial statements from a completed worksheet. 3. Verify the financial statements against the worksheet for accuracy. 4. Record and post adjusting and closing entries. 5. Record and post adjusting and closing entries. 6. Record and post adjusting and closing entries. 7. Prepare post-closing trial balance from general ledger. | <p>M.1-7 Preparing a worksheet, preparing financial statements, recording adjusting and closing entries, preparing post-closing trial balance</p> | <p>Whole numbers: add, subtract, multiply, divide</p> <p>Decimals: add, subtract, multiply, divide</p> <p>Algebra: substituting data into formulas; systems of equations</p> <p>Statistics: charts and tables; mean measurement (average); variance</p> <p>Estimation</p> <p>Percents: compute, convert percent to decimal</p> | <p>6.NS.2; 6.NS.3; 6.EE.2; 7.EE.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 6.EE.2; 6.EE.3; 8.SP.3; 8.SP.4; 6.SP.1; 6.SP.2; 6.RP.2; 6.RP.3; 7.EE.2</p> | <p>A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.IC.1; S.IC.3; S.IC.4; S.IC.6; S.MD.1; S.CP.1; S.IC.5</p> |
| | <p>N. Locating Source Data</p> <ol style="list-style-type: none"> 1. Identify uses of business forms used in bookkeeping and/or accounting 2. Locate data from bookkeeping and/or accounting record or source document. | <p>N.1-2 Analyzing source documents</p> | | | |
| | <p>P. Advanced Accounting Practices</p> <ol style="list-style-type: none"> 4. Demonstrate entry use to establish and replenish the petty cash fund. | <p>P.4 Cash control</p> | <p>Whole numbers: add, subtract, multiply, divide</p> <p>Decimals: add, subtract, multiply, divide</p> <p>Algebra: substituting data into formulas; systems of equations</p> <p>Percents: compute</p> <p>Estimation</p> | <p>6.NS.2; 6.NS.3; 7.NS.1; 7.EE.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 6.EE.2; 7.EE.3; 6.RP.2; 6.RP.3; 7.EE.2</p> | <p>A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4</p> |

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|---------|---|--|---|--|--|
| 4 | Accounting for Sales and Inventory | | | | |
| | 4 - Accounting for Sales and Inventory V. Systems C. Describe tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources 3. Implement purchasing activities in finance. 5. Implement quality-control processes in finance. | C.3,5 Inventory purchasing and inventory control systems | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas; systems of equations Percents: compute Ratio and proportion: ratio Estimation | 6.NS.2; 6.NS.3; 7.EE.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 6.EE.2; 6.RP.2; 6.RP.3; 7.EE.2; 6.RP.1; 6.RP.2; 6.RP.3; 7.RP.1; 7.RP.2; 7.RP.3 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; G.MG.3 |
| | X. Technical Standards L. Merchandise Inventory 1. Demonstrate knowledge of a merchandise inventory account. 2. Analyze effects on accounts by the purchase of merchandise. 3. Analyze effects on accounts by the sale of merchandise. 4. Demonstrate the ability to determine the cost of merchandise sold. 5. Prepare adjusting entries based on physical inventory. | L.1-5 Inventory purchasing and inventory control systems, cost of merchandise sold | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas; systems of equations Percents: compute Ratio and proportion: ratio Estimation | 6.NS.2; 6.NS.3; 7.NS.1; 7.EE.3; 6.NS.2; 7.NS.2; 7.NS.3; 6.EE.2; 7.EE.2; 6.RP.1; 6.RP.2; 6.RP.3; 7.RP.1; 7.RP.2; 7.RP.3 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; G.MG.3 |

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|----------|---|---|--|---|---|
| | <p>X. Technical Standards P. Advanced Accounting Practices 2. Demonstrate understanding of departmentalized accounting. 5. Apply the various methods of maintaining inventory. 9. Determine uncollectible accounts through aging of accounts receivable</p> | <p>P. 2, 5, 9 Departmentalized accounting, Uncollectible accounts</p> | <p>Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas; systems of equations Percents: compute Ratio and proportion: ratio Estimation</p> | <p>6.NS.2; 6.NS.3; 7.EE.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 6.EE.2; 7.EE.2; 6.RP.1; 6.RP.2; 6.RP.3; 7.RP.1; 7.RP.2; 7.RP.3</p> | <p>A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; G.MG.3</p> |
| 5 | Time Value of Money | | | | |
| | <p>5 - Time Value of Money X. Technical Standards A. Maintain, control, and plan the use of financial resources to protect solvency. 1. Discuss the fundamental principles of money.</p> | <p>A.1 Calculating simple and compound interest</p> | <p>Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas; quadratic equations Statistics: charts and tables Percents: compute Ratio and proportion: ratio</p> | <p>6.NS.2; 6.NS.3; 7.EE.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 6.EE.2; 7.EE.2; 6.RP.1; 6.RP.2; 6.RP.3; 7.RP.1; 7.RP.2; 7.RP.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 6.EE.2; 6.EE.3; 7.SP.2; 7.SP.3; 7.SP.4; 8.SP.3; 8.SP.4</p> | <p>A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; G.MG.3; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.MD.1; S.CP.1; S.IC.1; S.IC.2; S.IC.3; S.IC.4; S.IC.5; S.IC.6; N.CN.7; A.REI.4; F.LE.1; F.LE.2; F.LE.5; F.IF.7; F.IF.8; S.ID.6; F.BF.1</p> |
| | <p>X. Technical Standards V. Time Value of Money. 1. Determine the present value and future value of cash flows.</p> | <p>V.1 Calculating simple and compound interest</p> | <p>Whole numbers: add, subtract, multiply, divide</p> | <p>6.NS.2; 6.NS.3; 7.NS.1; 7.EE.3; 6.NS.5; 7.NS.2;</p> | <p>A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; G.MG.3;</p> |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
|----------|--|----------------------------------|---|--|--|
| | | | Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas, quadratic equations, geometric sequence Statistics: charts and tables Percents: compute Ratio and proportion: ratio | 7.NS.3; 6.EE.2; 6.RP.2; 6.RP.3; 7.EE.2; 6.RP.1; 6.RP.2; 6.RP.3; 7.RP.1; 7.RP.2; 7.RP.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 6.EE.2; 6.EE.3; 8.SP.3; 8.SP.4 | S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6 S.MD.1; S.CP.1; S.IC.1; S.IC.2; S.IC.3; S.IC.4; S.IC.5; S.IC.6; N.CN.7; A.REI.4; F.LE.1; F.LE.2; F.LE.5; F.IF.7; F.IF.8; S.ID.6; F.BF.1 |
| 6 | Accounting for Fixed Assets | | | | |
| | 6 - Accounting for Fixed Assets X. Technical Standards A. Maintain, control, and plan the use of financial resources to protect solvency. 10. Explain the nature of assets' values. | A.10 Fixed assets | | | |
| | X. Technical Standards C. Employ planning and time management skills and tools to enhance results and complete work tasks. 6. Maintain property and equipment. | C.6 Fixed assets | Time management | | |
| | X. Technical Standards P. Advanced Accounting Practices 8. Record accounting entries for the installment payment systems. | P.8 Notes payable and receivable | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas, quadratic equations, geometric sequence Statistics: charts and tables | 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 6.EE.2; 7.EE.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 8.SP.3; 8.SP.4; 6.EE.2; 6.EE.3; 8.SP.3; 8.SP.4; 6.RP.2; 6.RP.3; 7.EE.2 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; N.CN.7; A.REI.4; F.LE.1; F.LE.2; F.LE.5; F.IF.7; F.IF.8; S.ID.6; F.BF.1; F.BF.2; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.MD.1; S.CP.1; S.IC.1; S.IC.2; S.IC.3; S.IC.4; |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
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| | | | Percents: compute, convert percent to fraction | | S.IC.5; S.IC.6 |
| | X. Technical Standards W. Accounting for Fixed Assets <ol style="list-style-type: none"> 1. Use net present value concepts to make investment decisions. 2. Explain the purpose and methods of cost allocation. 3. Calculate and record depreciation, depletion and amortization and explain the impact on the financial statements. 4. Record the sale and disposal of fixed assets and the impact on the financial statements. | W.1-2 Costing fixed assets W.3 Depreciation W.4 Disposal of fixed assets | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting data into formulas, quadratic equations, geometric sequence Statistics: charts and tables Percents: compute, convert percent to fraction Estimation | 7.NS.1; 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.2; 7.NS.3; 6.EE.2; 7.EE.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 8.SP.3; 8.SP.4; 6.EE.2; 6.EE.3; 6.RP.2; 6.RP.3; 7.EE.2 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; N.CN.7; A.REI.4; F.LE.1; F.LE.2; F.LE.5; F.IF.7; F.IF.8; F.BF.1; F.BF.2; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.MD.1; S.CP.1; S.IC.1; S.IC.2; S.IC.3; S.IC.4; S.IC.5; S.IC.6 |
| 7 | Accounting for Long-term Liabilities and Equity | | | | |
| | 7 - Accounting for Long-term Liabilities and Equity X. Technical Standards A. Maintain, control, and plan the use of financial resources to protect solvency. <ol style="list-style-type: none"> 7. Obtain business credit and control its use. 12. Use debt and equity capital to raise funds for business growth. | Mortgage and notes payables Sale of corporate stocks and bonds | Add, Subtract, Multiply, Divide: Whole Numbers. And Decimals Read and write/compute: Percents Ratio: Ratio and Proportion Charts and table and substituting data into | 7.EE.3; 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 7.EE.3; 6.RP.2; 6.RP.3; 7.EE.2; 6.RP.1; 7.RP.1; 7.RP.2; 7.RP.3; 7.EE.3; 6.EE.2; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; | A.APR.1; A.APR.7; N.RN.3; N.Q.1; G.MG.3; A.CED.4; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.IC.1; S.IC.3; S.IC.4; S.IC.6; S.MD.1; S.CP.1; S.IC.2; S.IC.5 |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
|---------|--|--|---|---|---|
| | | | formulas, Averages: Statistics | 7.SP.5; 8.SP.1; 8.SP.3; 8.SP.4; 6.EE.2; 6.EE.3; 8.SP.3; 8.SP.4 | |
| | <p>X. Technical Standards P. Advanced Accounting Practices 10. Record bookkeeping entries for distributing dividends. 13. Demonstrate understanding of stocks, dividends, declarations and payments. 14. Record entries for corporations issuing cash dividends</p> | Record sale Corporate Stocks and Bonds Calculate Corporate dividends | Add, Subtract, Multiply, Divide: Whole Numbers. And Decimals Read and write/compute: Percents Ratio: Ratio and proportion | 6.NS.2; 6.NS.3; 7.NS.1; 7.EE.3; 6.NS.5; 7.NS.2; 7.NS.3; 6.RP.2; 6.RP.3; 7.EE.2; 7.EE.3; 6.RP.1; 6.RP.2; 6.RP.3; 7.RP.1; 7.RP.2; 7.RP.3 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; G.MG.3 |
| | <p>X. Technical Standards X. Accounting for Debt 1. Compare and contrast debt and equity financing. 2. Define and calculate TIE (Times-interest-earned ratio). 3. Compare and contrast a periodic payment note payable, a lump-sum note payable, and a periodic and lump-sum note payable. 4. Calculate the carrying value, interest expense and cash payment for note payable (periodic payment, lump-sum, periodic and lump-sum) transactions. 5. Record transactions for notes payable: issuance and interest expense. 6. Record transactions for bonds issued at face value, a premium and a discount.</p> | Compare and contrast debt and equity financing. Define and calculate TIE (Times-interest-earned ratio). Compare and contrast a periodic payment note payable, a lump-sum note payable, and a periodic and lump-sum note payable. Calculate the carrying value, interest expense and cash payment | Add, Subtract, Multiply, Divide: Whole Numbers. And Decimals Solving linear equations, Substituting data into formulas: Algebra | 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 7.EE.3; 6.EE.6; 6.EE.7; 6.EE.8; 6.EE.9; 7.EE.1; 7.EE.2; 7.EE.3; 7.EE.4; 8.EE.7; 8.EE.8; 8.F.4; 6.EE.2 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.1; A.CED.2; A.CED.3; A.CED.4; A.REI.3; A.REI.4; A.REI.10; F.LE.1; F.LE.2; F.LE.5; F.IF.5; A.SSE.1; F.BF.1; S.ID.6; A.CED.4 |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
|---------|---|--|--|---|--|
| | | for note payable (periodic payment, lump-sum, periodic and lump-sum) transactions. Record transactions for notes payable: issuance and interest expense. Record transactions for bonds issued at face value, a premium and a discount. | | | |
| | X. Technical Standards X. Accounting for Debt 7. Record interest expense for bonds issued at face value, a premium and a discount using the straight-line method and effective-interest method. | + | Add, Subtract, Multiply, Divide: Whole Numbers. And Decimals Read and write/compute: Percents | 6.NS.2; 6.NS.3; 7.NS.1; 6.RP.2; 6.RP.3; 7.EE.2; 7.EE.3 | A.APR.1; A.APR.7; N.RN.3; N.Q.1 |
| | X. Technical Standards Y. Accounting for Stockholder's Equity 1. Identify and describe the different classes of stock and explain the rights afforded each class of stock. 2. Describe the difference between cash dividends, stock dividends and stock splits, and the impact on the financial statements. 3. Record stock transactions: contributions by owners, corporate distributions (dividends), and the reacquisition of company stock. | Record sale Corporate Stocks and Bonds Calculate Corporate dividends | Add, Subtract, Multiply, Divide: Whole Numbers. And Decimals Read and write/compute: Percents | 6.NS.2; 6.NS.3; 7.NS.1; 6.RP.2; 6.RP.3; 7.EE.2; 7.EE.3 | A.APR.1; A.APR.7; N.RN.3; N.Q.1 |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
|----------|--|--|--|--|---|
| 8 | Financial Statements | | | | |
| | 8 - Financial Statements V. Systems B. Analyze accounting systems to examine their contribution to the fiscal stability of businesses. 2. Implement accounting procedures for tracking money flow and determining financial status. | Prepare financial statements. Income statement (ration of expenses to income) , Statement of owners equity, balance sheet | Add, Subtract, Multiply, Divide: Whole Numbers. And Decimals Read and write/compute: Percents Ration: Ratio and Proportion | 6.NS.2; 6.NS.3; 7.NS.1; 7.EE.3; 6.NS.5; 7.NS.2; 7.NS.3; 6.RP.2; 6.RP.3; 7.EE.2; 6.RP.1; 6.RP.2; 6.RP.3; 7.RP.1; 7.RP.2; 7.RP.3 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; G.MG.3 |
| | X. Technical Standards M. Completion of the Accounting Cycle. 2. Prepare the needed financial statements from a completed worksheet. 6. Prepare post-closing trial balance from general ledger. | Accounting equation Prepare financial statements. Income statement (ration of expenses to income) , Statement of owners equity, balance sheet Worksheet, Journalizing adjusting entries, Journalizing closing entries, prepare post closing trial balance | Add, Subtract, Multiply, Divide: Whole Numbers. And Decimals Read and write/compute: Percents Ratio: Ratio and Proportion Charts and table and substituting data into formulas, Averages: Statistics | 6.NS.2; 6.NS.3; 7.NS.1; 7.EE.3; 6.NS.5; 7.NS.2; 7.NS.3; 6.RP.2; 6.RP.3; 7.EE.2; 6.RP.1; 6.RP.2; 6.RP.3; 7.RP.1; 7.RP.2; 7.RP.3; 6.EE.2; 6.EE.2; 6.EE.3; 7.SP.2; 7.SP.3; 7.SP.4; 8.SP.3; 8.SP.4; 6.SP.4; 6.SP.5; 7.SP.5; 8.SP.1; 8.SP.3; 8.SP.4 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; G.MG.3; A.CED.4; S.IC.1; S.IC.2; S.IC.3; S.IC.4; S.IC.5; S.IC.6; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.MD.1; S.CP.1 |
| | X. Technical Standards N. Locating Source Data 3. Manipulate electronic data for various bookkeeping and/or accounting purposes. | Locating appropriate journal and input data | Add, Subtract, Multiply, Divide: Whole Numbers. | 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; | A.APR.1; A.APR.7; N.RN.3; N.Q.1; S.CP.1 |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
|---------|---|---|--|---|--|
| | | | And Decimals Logic connectives: Logic | 7.EE.3 | |
| | X. Technical Standards O. Mechanical and Electronic Accounting Devices 2. Demonstrate ability to understand charts and graphs. 4. Demonstrate basic familiarity with spreadsheet software. | Incorporate calculator/adding machine, spreadsheets and basic computer terminology | Add, Subtract, Multiply, Divide: Whole Numbers. And Decimals Substituting data into formulas, graphing linear equations: Algebra | 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 6.EE.2; 6.SP.4; 6.EE.6; 6.EE.7; 6.EE.8; 6.EE.9; 7.EE.1; 7.EE.2; 7.EE.3; 7.EE.4; 8.EE.7; 8.EE.8; 8.F.4 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; S.CP.1; A.CED.4; G.CO.5; G.CO.12; A.CED.1; A.CED.2; A.CED.3; A.CED.4; A.REI.3; A.REI.4; A.REI.10; F.LE.1; F.LE.2; F.LE.5; F.IF.5; A.SSE.1; F.BF.1; S.ID.6 |
| | X. Technical Standards P. Advanced Accounting Practices 3. Demonstrate understanding of terminology relating to accounting. 15. Analyze and project net yearly income. | Demonstrate understanding of terminology relating to accounting. Analyze and project net yearly income. | Add, Subtract, Multiply, Divide: Whole Numbers. And Decimals Substituting data into formulas, graphing linear equations: Algebra. Logic If Then statements: Logic | 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 6.EE.2; 6.SP.4; 6.EE.6; 6.EE.7; 6.EE.8; 6.EE.9; 7.EE.1; 7.EE.2; 7.EE.3; 7.EE.4; 8.EE.7; 8.EE.8; 8.F.4 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; S.CP.1; A.CED.4; G.CO.5; G.CO.12; A.CED.1; A.CED.2; A.CED.3; A.CED.4; A.REI.3; A.REI.4; A.REI.10; F.LE.1; F.LE.2; F.LE.5; F.IF.5; A.SSE.1; F.BF.1; S.ID.6; S.CP.1 |
| | X. Technical Standards Z. Financial Statements 1. Describe the information provided in an income statement, and the purpose of an income statement. 2. Prepare an income statement. 3. Explain the difference in net income and income from continuing operations (discontinued operations, extraordinary items). 4. Describe the information provided in a balance sheet and statement of equity, and the purpose of a balance sheet and statement of | Prepare financial statements. Income statement (ratio of expenses to income), Statement of owners equity, | Add, Subtract, Multiply, Divide: Whole Numbers. And Decimals Read and write/compute: Percents | 6.NS.2; 6.NS.3; 7.NS.1; 7.EE.3; 6.NS.5; 7.NS.2; 7.NS.3; 6.RP.2; 6.RP.3; 7.EE.2; 7.EE.3; 6.RP.1; 7.RP.1; 7.RP.2; | A.APR.1; A.APR.7; N.RN.3; N.Q.1; G.MG.3 |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
|----------|--|--|--|---|--|
| | equity. 5. Prepare a balance sheet and statement of equity. | balance sheet | Ration: Ratio and Proportion | 7.RP.3 | |
| | X. Technical Standards Z. Financial Statements 6. Describe the information provided in statement of cash flows, and the purpose of a statement of cash flows. 7. Prepare a statement of cash flows using the direct method. | Describe the information provided in statement of cash flows, and the purpose of a statement of cash flows. 7. Prepare a statement of cash flows using the direct method. | Add, Subtract, Multiply, Divide: Whole Numbers. And Decimals | 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 7.EE.3 | A.APR.1; A.APR.7; N.RN.3; N.Q.1 |
| 9 | Applied Academics | | | | |
| | 9 - Applied Academics I. Academic Foundations A. Demonstrate language arts knowledge and skills required to pursue the full range of post-secondary education and career opportunities. 1. Select and employ appropriate reading and communication strategies to learn and use technical concepts and vocabulary in practice. 2. Demonstrate use of the concepts, strategies, and systems for obtaining and conveying ideas and information to enhance communication in the workplace. 3. Locate, organize and reference written information from various sources to communicate with co-workers and clients/participants. 4. Evaluate and use information resources to accomplish specific occupational tasks. 5. Use correct grammar, punctuation and terminology to write and edit documents. 6. Develop and deliver formal and informal presentations using appropriate media to engage and inform audiences. 7. Interpret verbal and nonverbal | Check for spelling, grammar, and punctuation. CTE criteria =Business plan | N/A | | |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
|---------|--|--|---|---|--|
| | cues/behaviors to enhance communication with co-workers and clients/participants. | | | | |
| | <p>I. Academic Foundations B. Demonstrate mathematics knowledge and skills required to pursue the full range of post-secondary education and career opportunities. 1. Employ numbers and operations in finance. 2. Apply algebraic skills to make business decisions.</p> | Numbers in columns applied to appropriate journal, ledger, and financial records. | Add, Subtract, Multiply, Divide: Whole Numbers. And Decimals Substituting data into formulas, graphing linear equations: Algebra | 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 6.EE.2; 6.SP.4; 6.EE.6; 6.EE.7; 6.EE.8; 6.EE.9; 7.EE.1; 7.EE.2; 7.EE.3; 7.EE.4; 8.EE.7; 8.EE.8; 8.F.4 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; S.CP.1; A.CED.4; G.CO.5; G.CO.12; A.CED.1; A.CED.2; A.CED.3; A.CED.4; A.REI.3; A.REI.4; A.REI.10; F.LE.1; F.LE.2; F.LE.5; F.IF.5; A.SSE.1; F.BF.1; S.ID.6 |
| | <p>I. Academic Foundations B. Demonstrate mathematics knowledge and skills required to pursue the full range of post-secondary education and career opportunities. 3. Employ measurement skills to make business decisions. 4. Perform data analysis to make business decisions. 5. Use problem-solving techniques to evaluate the accuracy of mathematical responses in finance. 6. Construct charts/tables/graphs from functions and data.</p> | Numbers in columns applied to appropriate journal, ledger, and financial records. Comparison of financial statements from year to year. | Comparison of financial statements from year to year. Substituting data into formulas, graphing linear equations: Algebra Charts and table, bar graphs, line graphs: Statistics | 6.EE.2; 6.EE.6; 6.EE.7; 6.EE.8; 6.EE.9; 7.EE.1; 7.EE.2; 7.EE.3; 7.EE.4; 8.EE.7; 8.EE.8; 8.F.4; 6.EE.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 8.SP.3; 8.SP.4; 7.SP.5; 8.SP.1; 8.SP.3; 8.SP.4 | A.CED.4; A.CED.1; A.CED.2; A.CED.3; A.CED.4; A.REI.3; A.REI.4; A.REI.10; F.LE.1; F.LE.2; F.LE.5; F.IF.5; A.SSE.1; F.BF.1; S.ID.6; S.IC.1; S.IC.2; S.IC.3; S.IC.4; S.IC.5; S.IC.6; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.MD.1; S.CP.1 |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
|---------|--|--|--|---|--|
| | II. Communications A. Develop and interpret tables, charts, and figures to support written and oral communications. 1. Create tables, charts, and figures to support written and oral communications. 2. Interpret tables, charts, and figures used to support written and oral communication. | Comparison of financial statements from year to year. | Charts and table, bar graphs, line graphs: Statistics | 6.EE.2; 6.EE.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 8.SP.3; 8.SP.4 | S.IC.1; S.IC.2; S.IC.3; S.IC.4; S.IC.5; S.IC.6; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.MD.1; S.CP.1 |
| | II. Communications B. Apply active listening skills to obtain and clarify information. 3. Model behaviors that demonstrate active listening. | Role modeling | N/A | | |
| | II. Communications D. Exhibit public relations skills to increase internal and external customer/client satisfaction. 2. Use correct grammar to communicate verbally. 3. Listen to a presentation and record important information. Report back identifying central themes and use key points to explain how the message applies to a similar situation. | Business plan presentation | N/A | | |
| | III. Problem-Solving and Critical Thinking A. Solve problems using critical thinking skills (analyze, synthesize, and evaluate) independently and in teams. Solve problems using creativity and innovation. 4. Conduct technical research to gather information necessary for decision-making. | Reading transaction and appropriately recording in journal | Add, Subtract, Multiply, Divide: Whole Numbers. And Decimals Logic terms and Logic connectives: Logic | 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 7.EE.3 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; S.CP.1 |
| | VII. Leadership and Teamwork A. Use leadership and teamwork skills in collaborating with others to accomplish organizational goals and objectives. 5. Conduct and participate in meetings to accomplish work tasks. | + | N/A | | |
| | IX. Employability and Career Development A. Know and understand the importance of employability skills. 1. Identify and demonstrate positive work behaviors and personal qualities needed to be employable. | Cover letter and Resume. Mock interviews | N/A | | |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
|-----------|---|---|------------------------------------|--|--|
| 10 | Career Development | | | | |
| | <p>10 - Career Development (Employability, Teamwork, Leadership, Entrepreneurship)</p> <p>I. Academic Foundations</p> <p>A. Demonstrate language arts knowledge and skills required to pursue the full range of post-secondary education and career opportunities.</p> <p>2. Demonstrate use of the concepts, strategies, and systems for obtaining and conveying ideas and information to enhance communication in the workplace.</p> <p>6 Develop and deliver formal and informal presentations using appropriate media to engage and inform audiences.</p> <p>7. Interpret verbal and nonverbal cues/behaviors to enhance communication with co-workers and clients/participants</p> | Business related essays and presentations. | N/A | | |
| | <p>II. Communications</p> <p>B. Apply active listening skills to obtain and clarify information.</p> <p>1. Interpret a given verbal message/information.</p> <p>2. Respond with restatement and clarification techniques to clarify information.</p> | Various business presentations | N/A | | |
| | <p>II. Communications</p> <p>C. Listen to and speak with diverse individuals to enhance communication skills.</p> <p>1. Apply factors and strategies for communicating with a diverse workforce.</p> <p>2. Demonstrate ability to communicate and resolve conflicts within a diverse workforce.</p> | Various business presentations | N/A | | |
| | <p>II. Communications</p> <p>D. Exhibit public relations skills to increase internal and external customer/client satisfaction.</p> <p>1. Communicate effectively when developing positive customer/client relationships.</p> | Various business presentations | N/A | | |
| | <p>III. Problem-Solving and Critical Thinking</p> <p>A. Solve problems using critical thinking skills (analyze, synthesize, and evaluate) independently and in teams.</p> <p>Solve problems using creativity and innovation.</p> <p>1. Employ critical thinking skills independently</p> | Solve problems using critical thinking skills (analyze, synthesize, and | All previous math may be necessary | | |

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| | <p>and in teams to solve problems and make decisions (e.g., analyze, synthesize and evaluate).</p> <p>2. Employ critical thinking skills independently and in teams to solve problems and make decisions (e.g., analyze, synthesize and evaluate).</p> <p>3. Employ critical thinking and interpersonal skills to resolve conflicts with staff and/or customers.</p> | <p>evaluate) independently and in teams. Solve problems using creativity and innovation. Employ critical thinking skills independently and in teams to solve problems and make decisions (e.g., analyze, synthesize and evaluate). Employ critical thinking skills independently and in teams to solve problems and make decisions (e.g., analyze, synthesize and evaluate). Employ critical thinking and interpersonal skills to resolve conflicts with staff and/or customers.</p> | | | |

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| | <p>IV. Information Technology Applications</p> <p>A. Use Personal Information Management (PIM) applications to increase workplace efficiency.</p> <ol style="list-style-type: none"> 1. Manage personal schedules and contact information. 2. Create memos and notes. | | N/A | | |
| | <p>VII. Leadership and Teamwork</p> <p>A. Use leadership and teamwork skills in collaborating with others to accomplish organizational goals and objectives.</p> <ol style="list-style-type: none"> 1. Employ leadership skills to accomplish organizational goals and objectives. 2. Employ organizational and staff development skills to foster positive working relationships and accomplish organizational goals. 3. Employ teamwork skills to achieve collective goals and use team members' talents effectively. 4. Establish and maintain effective working relationships with all levels of personnel and other departments in order to accomplish objectives and tasks. 6. Employ mentoring skills to inspire and teach others. | <p>Students working in Teams.</p> <p>Students mentoring students.</p> | N/A | | |
| | <p>VIII. Ethics and Legal Responsibilities</p> <p>A. Know and abide by laws, regulations, and ethical behavior that affect finance operations and transactions.</p> <ol style="list-style-type: none"> 9. Describe government regulation of the finance industry. | Ethical training | N/A | | |
| | <p>IX. Employability and Career Development</p> <p>A. Know and understand the importance of employability skills.</p> <ol style="list-style-type: none"> 1. Identify and demonstrate positive work behaviors and personal qualities needed to be employable. 2. Manage resources in relation to the position (i.e. budget, supplies, computer, etc). | <p>Mock interview</p> <p>Internet research for perspective career</p> <p>Personal finance</p> | <p>Add, Subtract, Multiply, Divide: Whole Numbers, Decimals, and Percents</p> | <p>6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 7.EE.3; 6.RP.2; 6.RP.3; 7.EE.2</p> | <p>A.APR.1; A.APR.7; N.RN.3; N.Q.1;</p> |
| | <p>IX. Employability and Career Development</p> <p>B. Explore, plan, and effectively manage careers.</p> <ol style="list-style-type: none"> 1. Develop a personal career plan to meet career goals and objectives 2. Identify and explore career opportunities in one or more career pathways to build an | <p>Mock interview</p> <p>Internet research for perspective career</p> <p>Personal finance</p> | N/A | | |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
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| | <p>understanding of the opportunities available in the cluster.</p> <p>3. Recognize and act upon requirements for career advancement to plan for continuing education and training.</p> <p>4. Continue professional development to keep current on relevant trends and information within the industry.</p> | | | | |
| | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | |
| | <p>IX. Employability and Career Development</p> <p>B. Explore, plan, and effectively manage careers.</p> <p>5. Explore corporate finance licensing and certification programs.</p> <p>6. Examine employment opportunities in entrepreneurship to consider entrepreneurship as an option for career planning.</p> | + | All previous math may be necessary | | |
| | <p>IX. Employability and Career Development</p> <p>C. Demonstrate skills related to seeking and applying for employment to find and obtain a desired job.</p> <p>1. Use multiple resources to locate job opportunities.</p> <p>2. Prepare a résumé.</p> <p>3. Prepare a letter of application.</p> <p>4. Complete an employment application.</p> <p>5. Interview for employment.</p> <p>6. List the standards and qualifications that must be met in order to enter a given industry.</p> <p>7. Employ critical thinking and decision-making skills to exhibit qualifications to a potential employer.</p> <p>8. Maintain a career portfolio to document knowledge, skills and experience in a career field.</p> <p>9. Demonstrate skills in evaluating and comparing employment opportunities in order to accept employment positions that match career goals.</p> <p>10. Identify and exhibit traits for retaining employment to maintain employment once secured.</p> | <p>Mock interview</p> <p>Internet research for perspective career</p> <p>Personal finance</p> | N/A | | |

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| | <p>X. Technical Standards C. Employ planning and time management skills and tools to enhance results and complete work tasks.</p> <ol style="list-style-type: none"> 1. Develop goals and objectives. 2. Prioritize tasks to be completed. 3. Develop timelines using time management knowledge and skills. 4. Use project-management skills to improve workflow and minimize costs. | + | All previous math may be necessary | | |
| | <p>X. Technical Standards E. Access, process, maintain, evaluate, and disseminate financial information to assist business decision-making.</p> <ol style="list-style-type: none"> 1. Use information literacy skills when accessing, evaluating and disseminating information. 2. Discuss the importance of accurately reporting a business's financial position. 3. Discuss the nature and scope of financial information analysis. | + | All previous math may be necessary | | |
| 11 | Business and Financial Management | | | | |
| | <p>11 – Business and Financial Management I. Academic Foundations D. Discuss the economic principles and concepts fundamental to financial operations.</p> <ol style="list-style-type: none"> 1. Discuss economic concepts impacting finance. 2. Explain the nature of business. 3. Describe economic systems. 4. Explain the impact of government on business activities. 5. Analyze cost/profit relationships in finance. 6. Describe economic indicators impacting financial decision-making. | D.1-6 Economic principles and systems | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Ratio and proportion: ratio | 6.NS.2; 6.NS.3; 7.NS.1; 7.EE.3; 6.NS.5; 7.NS.2; 7.NS.3; 6.RP.2; 6.RP.3; 7.EE.2; 7.EE.3; 6.RP.1; 6.RP.2; 6.RP.3; 7.RP.1; 7.RP.2; 7.RP.3 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; G.MG.3 |
| | <p>I. Academic Foundations E. Integrate sociological knowledge of group behavior to understand customer decision-making in finance.</p> <ol style="list-style-type: none"> 1. Employ sociological knowledge to facilitate | E.1-2 Sociology of finance | | | |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
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| | finance activities. 2. Apply psychological knowledge to facilitate finance activities. | | | | |
| | IV. Information Technology Applications C. Demonstrate Digital Citizenship 1. Identify legal and ethical issues related to the use of information and communication technologies (e.g., properly selecting and citing resources). 2. Discuss possible long-range effects of unethical uses of technology (e.g., virus spreading, file pirating, hacking) on cultures and society. 3. Discuss and demonstrate proper netiquette in online communications. 4. Identify ways that individuals can protect their technology systems from unethical or unscrupulous users. 5. Create appropriate citations for resources when presenting research findings. 6. Discuss and adhere to fair use policies and copyright guidelines. | C.1-6 Business ethics, digital citizenship, netiquette | | | |
| | V. Systems A. Describe the nature and types of business organizations to build an understanding of the scope of organizations. 1. Employ entrepreneurial discovery strategies in finance. 2. Develop concept for new finance venture. 3. Determine needed resources for a new finance venture. 4. Actualize new finance venture. 5. Select harvesting strategies for finance venture. | A.1-5 SWOT (Strengths, Weaknesses, Opportunities, Threats) | | | |
| | V. Systems C. Describe tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources. 1. Describe the nature and scope of finance. 2. Discuss operation's role and function in finance. | C. 1-2 Computerized accounting | Excel, accounting specific software | | |
| | V. Systems D. Plan, staff, lead, and organize human resources in finance to enhance productivity and job satisfaction. 1. Describe the role and function of human | D.1-4 Organizational structure | | | |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
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| | resources management. 2. Explain the functions and interactions of common departments within a business. 3. Describe customer/client/business behavior in finance. 4. Explain a finance organization's unique selling proposition. | | | | |
| | V. Systems E. Utilize customer relations techniques and strategies to foster positive, ongoing relationships with finance customers. 1. Foster positive relationships with finance customers. 2. Reinforce finance organization's image by exhibiting the company's brand promise. 3. Explain the nature and scope of customer relationship management in finance. | E.1-3 Customer relations | | | |
| | VIII. Ethics and Legal Responsibilities A. Know and abide by laws, regulations, and ethical behavior that affect finance operations and transactions. 1. Discuss the role of ethics in corporate finance. 2. Employ ethical actions in obtaining and providing finance information. 3. Manage internal and external business relationships in finance. 4. Explain the nature and scope of business laws and regulations. 5. Describe human resources laws and regulations. 6. Determine form of business ownership. 7. Explain commerce laws and regulations. 8. Discuss tax laws and regulations. 9. Describe government regulation of the finance industry. | A.1-9 Business ethics and GAAP (Generally Accepted Accounting Principles) | | | |
| | X. Technical Standards A. Maintain, control, and plan the use of financial resources to protect solvency. 1. Discuss the fundamental principles of money. 2. Analyze personal financial needs and goals. 3. Manage personal finances to achieve financial goals. 4. Describe the use of financial-services providers. 5. Use investment strategies | A.1-5 Personal finance | | | |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
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| | <p>X. Technical Standards A. Maintain, control, and plan the use of financial resources to protect solvency. 6. Identify potential business threats and opportunities to protect a business's financial well-being. 9. Explain the importance of financial markets in business. 11. Utilize sources of securities information to make Informed financial decisions.</p> | A.6 SWOT analysis 9, 11 Economic analysis | | | |
| | <p>X. Technical Standards B. Plan, control, and organize a finance organization/ department. 1. Explain management's role in business success.</p> | B.1 Management | | | |
| | <p>X. Technical Standards D. Discuss techniques and strategies used in finance to foster positive, ongoing relationships with customers. 1. Describe characteristics, motivations, and behaviors of finance clients. 2. Use Customer Relationship Management technology.</p> | D. 1-2 Customer relations | | | |
| | <p>X. Technical Standards E. Access, process, maintain, evaluate, and disseminate financial information to assist business decision- making. 1. Use information literacy skills when accessing, evaluating and disseminating information.</p> | E.1 Business communications | Statistics: charts and tables | 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 8.SP.3; 8.SP.4; 6.EE.2; 6.EE.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 8.SP.3; 8.SP.4 | S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.MD.1; S.CP.1; S.IC.1; S.IC.2; S.IC.3; S.IC.4; S.IC.5; S.IC.6 |
| | <p>X. Technical Standards F. Access, process, maintain, evaluate, and disseminate financial information to assist business decision-making. 1. Explain the nature and scope of product/service management. 2. Develop a financial product/service mix. 3. Position financial products/services to acquire desired business image. 4. Position company to acquire desired business image.</p> | F.1-4 Financial products/services | | | |

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| | X. Technical Standards G. Employ financial risk-management strategies and techniques used to minimize business loss. <ol style="list-style-type: none"> 1. Describe the nature and scope of risk management in finance. 2. Use risk management techniques in finance. 3. Describe risk control methods in finance. | G.1-3 Insurance | | | |
| 12 | Technology and Safety | | | | |
| | 12- Technology and Safety I – Academic Foundations A. Demonstrate language arts knowledge and skills required to pursue the full range of post-secondary education and career opportunities. <ol style="list-style-type: none"> 5. Use correct grammar, punctuation and terminology to write and edit documents. | A.5 Business communications, career research | | | |
| | III. Problem-Solving and Critical Thinking A. Solve problems using critical thinking skills (analyze, synthesize, and evaluate) independently and in teams. <ol style="list-style-type: none"> Solve problems using creativity and innovation 4. Conduct technical research to gather information necessary for decision-making. | A.4 Employability skills | Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Statistics: charts and tables Percents: compute, convert percent to fraction Excel | 7.EE.3; 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 7.EE.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 8.SP.3; 8.SP.4; 6.EE.2; 6.EE.3; 8.SP.3; 8.SP.4; 6.RP.2; 6.RP.3; 7.EE.2 | A.APR.1; A.APR.7; N.RN.3; N.Q.1; S.ID.1; S.ID.2; S.ID.3; S.ID.5; S.ID.6; S.MD.1; S.CP.1; S.IC.1; S.IC.2; S.IC.3; S.IC.4; S.IC.5; S.IC.6 |
| | IV. Information Technology Applications B. Employ technological tools to expedite workflow. <ol style="list-style-type: none"> 1. Use information technology tools to manage and perform work responsibilities. 2. Use email to share files and documents. 3. Identify the functions and purpose of email systems. 4. Use email to communicate within and across organizations. 5. Access and navigate Internet (e.g., use a | B.1-28 Information technology applications | Excel Whole numbers: add, subtract, multiply, divide Decimals: add, subtract, multiply, divide Algebra: substituting | 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; 7.NS.2; 7.NS.3; 6.EE.2; 7.EE.3; 6.SP.4; 6.SP.5; 7.SP.2; 7.SP.3; 7.SP.4; 7.SP.5; 8.SP.1; 8.SP.3; | A.APR.1; A.APR.7; N.RN.3; N.Q.1; A.CED.4; N.CN.7; A.REI.4; F.LE.1; F.LE.2; F.LE.5; F.IF.7; F.IF.8; S.ID.6; F.BF.1; S.ID.1; S.ID.2; S.ID.3; S.ID.5; |

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| | <p>web browser).</p> <ol style="list-style-type: none"> 6. Search for information and resources. 7. Evaluate Internet resources for reliability and validity. 8. Prepare simple documents and other business communications. 9. Prepare reports and other business communications by integrating graphics and other non-text elements. 10. Prepare complex multi-media publications. 11. Prepare presentations for training, sales and information sharing. 12. Deliver presentations with supporting materials. 13. Create a spreadsheet. 14. Perform calculations and analyses on data using a spreadsheet. 15. Manipulate data elements. 16. Manage interrelated data elements. 17. Analyze interrelated data elements. 18. Generate reports showing interrelated data elements. 19. Facilitate group work through management of shared schedule and contact information. 20. Facilitate group work through management of shared files and online information. 21. Facilitate group work through instant messaging or virtual meetings 22. Manage computer operations. 23. Manage file storage. 24. Compress or alter files. 25. Operate computer driven equipment and machines. 26. Use installation and operation manuals. 27. Troubleshoot computer driven equipment and machines. | | <p>data into formulas, quadratic equations, geometric sequence</p> <p>Statistics: charts and tables, bar graph, line graph</p> <p>Percents: compute, convert percent to fraction</p> | <p>8.SP.4; 6.EE.2; 6.EE.3; 6.RP.2; 6.RP.3; 7.EE.2</p> | <p>S.ID.6; S.MD.1; S.CP.1; S.IC.1; S.IC.2; S.IC.3; S.IC.4; S.IC.5; S.IC.6</p> |
| | <p>IV. Information Technology Applications</p> <p>B. Employ technological tools to expedite workflow.</p> <ol style="list-style-type: none"> 28. Access support as needed to maintain operation of computer driven equipment and machines | | | | |
| | <p>VI. Safety, Health and Environmental</p> <p>A. Implement safety, health, and environmental controls to enhance productivity in finance.</p> | <p>A.1-5 Workplace safety</p> | | | |

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| | <ol style="list-style-type: none"> 1. Determine needed safety policies/procedures in finance. 2. Assess workplace conditions with regard to safety and health. 3. Adhere to health and safety regulations in finance. 4. Implement security policies/procedures in finance. 5. Employ a safety hierarchy and communication system within the workplace/jobsite | | | | |
| | <p>VI. Safety, Health and Environmental</p> <p>B. Complete work tasks in accordance with employee rights and responsibilities and employers obligations to maintain workplace safety and health.</p> <ol style="list-style-type: none"> 1. Identify rules and laws designed to promote safety and health in the workplace. 2. State the rationale of rules and laws designed to promote safety and health. | Display civil rights and OCSHA posters along with classroom presentation. | N/A | | |
| | <p>VI. Safety, Health and Environmental</p> <p>C. Employ emergency procedures as necessary to provide aid in workplace accidents.</p> <ol style="list-style-type: none"> 1. Use knowledge of First Aid procedures as necessary. 2. Use knowledge of CPR procedures as necessary. 3. Use safety equipment as necessary. | N/A | N/A | | |
| | <p>VI. Safety, Health and Environmental</p> <p>D. Employ knowledge of response techniques to create a disaster and/or emergency response plan.</p> <ol style="list-style-type: none"> 1. Complete an assessment of an emergency and/or disaster situation. 2. Create an emergency and/or disaster plan. | In class training | N/A | | |
| | <p>VII. Leadership and Teamwork</p> <p>A. Use leadership and teamwork skills in collaborating with others to accomplish organizational goals and objectives.</p> <ol style="list-style-type: none"> 4. Establish and maintain effective working relationships with all levels of personnel and other departments in order to accomplish objectives and tasks. | + | N/A | | |
| | <p>X. Technical Standards</p> <p>O. Mechanical and Electronic Accounting Devices</p> | Incorporate calculator/adding | Add, Subtract, Multiply, Divide: | 6.NS.2; 6.NS.3; 6.NS.5; 7.NS.1; | A.APR.1; A.APR.7; N.RN.3; N.Q.1; |

| Segment | CTE Segments/Performance Elements | CTE Concepts | Math Concepts | Common Core Math Standards Middle School | Common Core Math Standards High School |
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| | 1. Demonstrate ability to use calculator, adding machine, and computer. 3. Demonstrate familiarity with basic computer terminology. | machine, spreadsheets and basic computer terminology Appropriate accounting software | Whole Numbers. And Decimals Substituting data into formulas, graphing linear equations: Algebra | 7.NS.2; 7.NS.3; 6.EE.2; 7.EE.3 | A.CED.4 |