# Accounting Applications 1   (#8203310)

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| **Course Number:** 8203310 | **Course Path: Section:** Career and Technical Education (under development) » **Cluster:** Business, Management & Administration » **Career Path:** Secondary Courses/Programs »**Program:** 8216100 » **Program Version:** International Business »  **Section:** Career and Technical Education (under development) » **Cluster:** Business, Management & Administration » **Career Path:** Secondary Courses/Programs »**Program:** 8302100 » **Program Version:** Accounting Applications »  **Section:** Career and Technical Education (under development) » **Cluster:** Business, Management & Administration » **Career Path:** Programs Daggered for Deletion »**Program:** 8203400 » **Program Version:** Accounting Operations »  **Section:** Career and Technical Education (under development) » **Cluster:** Finance » **Career Path:** Secondary Courses/Programs »**Program:** 8815100 » **Program Version:** Finance »  **Section:** Career and Technical Education (under development) » **Cluster:** Finance » **Career Path:** Secondary Courses/Programs »**Program:** 8515300 » **Program Version:** Global Finance »  **Section:** Career and Technical Education (under development) » **Cluster:** Business, Management & Administration » **Career Path:** Secondary Courses/Programs »**Program:** 8301100 » **Program Version:** Business Management and Analysis »  **Section:** Career and Technical Education (under development) » **Cluster:** Business, Management & Administration » **Career Path:** Secondary Courses/Programs »**Program:** 8302100 » **Program Version:** Accounting Applications »  **Section:** Career and Technical Education (under development) » **Cluster:** Business, Management & Administration » **Career Path:** Secondary Courses/Programs »**Program:** 8216100 » **Program Version:** International Business »  **Section:** Career and Technical Education (under development) » **Cluster:** Finance » **Career Path:** Secondary Courses/Programs »**Program:** 8815100 » **Program Version:** Finance »  **Section:** Career and Technical Education (under development) » **Cluster:** Finance » **Career Path:** Secondary Courses/Programs »**Program:** 8515300 » **Program Version:** Global Finance » |
|  | **Abbreviated Title:** ACCT APPL 1 |
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| **Course Level:** 3 |  |
| **Course Status :** Course Approved |  |
| **Keywords:** Accounting Applications, Career, Technical, Under Development, Management, Administrative, Accounting, |  |
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|  | **Occupational Completion Point:** B |
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#### VERSION DESCRIPTION

Applicable SOC Codes: 43-3031, 11-1021  
  
This course emphasizes double-entry accounting; methods and principles of recording business transactions; the preparation of various documents used in recording income, expenses, acquisition of assets, incurrence of liabilities, and changes in equity; and the preparation of financial statements. The use of computers and appropriate software is required.

**Additional Instructional Resources:**  
A.V.E. for Success Collection: <http://www.fasa.net/iTunesU/index.cfm>

#### ****Course Standards****

**Abbreviations:**Â   
FS-M/LA = Florida Standards for Math/Language Arts  
NGSSS-Sci = Next Generation Sunshine State Standards for Science  
  
Note: Â This course is pending alignment in the following categories: Â NGSSS-Sci.

#### ****Custom Standards****

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| **Demonstrate language arts knowledge and skills – the student will be able to:**   * Locate, comprehend and evaluate key elements of oral and written information. * Draft, revise, and edit written documents using correct grammar, punctuation and vocabulary. * Present information formally and informally for specific purposes and audiences. |
| **Methods and strategies for using Florida Standards for grades 9-10 and/or 11-12 reading in Technical Subjects for student success in this program.**  Key Ideas and Details   * Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions. (LAFS.910.RST.1.1) * Determine the central ideas or conclusions of a text; trace the text’s explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text. (LAFS.910.RST.1.2) * Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks, attending to special cases or exceptions defined in the text. (LAFS.910.RST.1.3) * Cite specific textual evidence to support analysis of science and technical texts, attending to important distinctions the author makes and to any gaps or inconsistencies in the account. (LAFS.1112.RST.1.1) * Determine the central ideas or conclusions of a text; trace the text’s explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text. (LAFS.1112.RST.1.2) * Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks, attending to special cases or exceptions defined in the text. (LAFS.1112.RST.1.3)   Craft and Structure   * Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics. (LAFS.910.RST.2.4) * Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy). (LAFS.910.RST.2.5) * Analyze the author’s purpose in providing an explanation, describing a procedure, or discussing an experiment in a text, defining the question the author seeks to address. (LAFS.910.RST.2.6) * Determine the meaning of symbols key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 11–12 texts and topics. (LAFS.1112.RST.2.4) * Analyze how the text structures information or ideas into categories or hierarchies, demonstrating understanding of the information or ideas. (LAFS.1112.RST.2.5) * Analyze the author’s purpose in providing an explanation, describing a procedure, or discussing an experiment in a text, identifying important issues that remain unresolved. (LAFS.1112.RST.2.6)   Integration of Knowledge and Ideas   * Translate quantitative or technical information expressed in words in a text into visual form (e.g., a table or chart) and translate information expressed visually or mathematically (e.g., in an equation) into words. (LAFS.910.RST.3.7) * Assess the extent to which the reasoning and evidence in a text support the author’s claim or a recommendation for solving a scientific or technical problem. (LAFS.910.RST.3.8) * Compare and contrast findings presented in a text to those from other sources (including their own experiments), noting when the findings support or contradict previous explanations or accounts. (LAFS.910.RST.3.9) * Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g. quantitative data, video, multimedia) in order to address a question or solve a problem. (LAFS.1112.RST.3.7) * Evaluate the hypotheses, data, analysis, and conclusions in a science or technical text, verifying the data when possible and corroborating or challenging conclusions with other sources of information. (LAFS.1112.RST.3.8) * Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible. (LAFS.1112.RST.3.9)   Range of Reading and Level of Text Complexity   * By the end of grade 9, read and comprehend literature [informational texts, history/social studies texts, science/technical texts] in the grades 9–10 text complexity band proficiently, with scaffolding as needed at the high end of the range. * By the end of grade 10, read and comprehend literature [informational texts, history/social studies texts, science/technical texts] at the high end of the grades 9–10 text complexity band independently and proficiently. (LAFS.910.RST.4.10) * By the end of grade 11, read and comprehend literature [informational texts, history/social studies texts, science/technical texts] in the grades 11–CCR text complexity band proficiently, with scaffolding as needed at the high end of the range. * By the end of grade 12, read and comprehend literature [informational texts, history/social studies texts, science/technical texts] at the high end of the grades 11–CCR text complexity band independently and proficiently. (LAFS.1112.RST.4.10) |
| **Methods and strategies for using Florida Standards for grades 9-10 and/or 11-12 writing in Technical Subjects for student success in this program.**  Text Types and Purposes   * Write arguments focused on discipline-specific content. (LAFS.910.WHST.1.1) * Write informative/explanatory texts, including the narration of historical events, scientific procedures/experiments, or technical processes. (LAFS.910.WHST.1.2) * Write arguments focused on discipline-specific content. (LAFS.1112.WHST.1.1) * Write informative/explanatory texts, including the narration of historical events, scientific procedures/experiments, or technical processes. (LAFS.1112.WHST.1.2)   Production and Distribution of Writing   * Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience. (LAFS.910.WHST.2.4) * Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience. (LAFS.910.WHST.2.5) * Use technology, including the Internet, to produce, publish, and update individual or shared writing products, taking advantage of technology’s capacity to link to other information and to display information flexibly and dynamically. (LAFS.910.WHST.2.6) * Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience. (LAFS.1112.WHST.2.4) * Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience. (LAFS.1112.WHST.2.5) * Use technology, including the Internet, to produce, publish, and update individual or shared writing products in response to ongoing feedback, including new arguments or information. (LAFS.1112.WHST.2.6)   Research to Build and Present Knowledge   * Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating understanding of the subject under investigation. (LAFS.910.WHST.3.7) * Gather relevant information from multiple authoritative print and digital sources, using advanced searches effectively; assess the usefulness of each source in answering the research question; integrate information into the text selectively to maintain the flow of ideas, avoiding plagiarism and following a standard format for citation. (LAFS.910.WHST.3.8) * Draw evidence from informational texts to support analysis, reflection, and research. (LAFS.910.WHST.3.9) * Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating understanding of the subject under investigation. (LAFS.1112.WHST.3.7) * Gather relevant information from multiple authoritative print and digital sources, using advanced searches effectively; assess the strengths and limitations of each source in terms of the specific task, purpose, and audience; integrate information into the text selectively to maintain the flow of ideas, avoiding plagiarism and overreliance on any one source and following a standard format for citation. (LAFS.1112.WHST.3.8) * Draw evidence from informational texts to support analysis, reflection, and research. (LAFS.1112.WHST.3.9)   Range of Writing   * Write routinely over extended time frames (time for reflection and revision) and shorter time frames (a single sitting or a day or two) for a range of discipline-specific tasks, purposes, and audiences. (LAFS.910.WHST.4.10) * Write routinely over extended time frames (time for reflection and revision) and shorter time frames (a single sitting or a day or two) for a range of discipline-specific tasks, purposes, and audiences. (LAFS.1112.WHST.4.10) |
| **Methods and strategies for using Florida Standards for grades 9-10 and/or 11-12 Mathematical Practices in Technical Subjects for student success in this program.**   * Make sense of problems and persevere in solving them. (MAFS.K12.MP.1.1) * Reason abstractly and quantitatively. (MAFS.K12.MP.2.1) * Construct viable arguments and critique the reasoning of others. (MAFS.K12.MP.3.1) * Model with mathematics. (MAFS.K12.MP.4.1) * Use appropriate tools strategically. (MAFS.K12.MP.5.1) * Attend to precision. (MAFS.K12.MP.6.1) * Look for and make use of structure. (MAFS.K12.MP.7.1) * Look for and express regularity in repeated reasoning. (MAFS.K12.MP.8.1) |
| **Assess audience and apply appropriate communication skills (including reading, writing, speaking, listening, and viewing) in a personable and professional level – the student will be able to:**   * Organize ideas and communicate oral and written messages. Students should be able to produce, read and interpret a business letter, internal memo, and e-mail communication. * Collaborate with individuals and teams to complete tasks and problem solve. |
| **Describe management functions and organizational structures as they relate to today’s workplace and employer/employee roles – the student will be able to:**   * Describe how accounting departments work within and across organizations. * Describe the roles and responsibilities of employees within the organization of a small, medium, or large accounting department (including the CFO, controller, accounting manager, accounts payable and receivable coordinator, payroll administrator, bookkeeper and credit and collection manager). |
| **Practice quality performance in the learning environment and the workplace – the student will be able to:**   * Apply appropriate organizational skills to manage time and resources. * Perform tasks accurately, completely, and with attention to detail on a consistent basis. * Think critically and make informed decisions. * Project a professional image through appropriate business attire, ethical behavior, personal responsibility, flexibility, and respect for confidentiality. * Follow accepted rules, regulations, policies and workplace safety. |
| **Exhibit customer service skills – the student will be able to:**   * Listen and identify customer’s needs and concerns. * Formulate an action plan to resolve customer needs and concerns and respond to customer in a timely manner. * Model appropriate ways to problem solve with customers in various situations. * Model proper business etiquette (including introductions, phone etiquette, dining, networking, marketing, community service). * Develop a personal and work ethic (including punctuality, use of company’s technology, and loyalty to company, distinction between personal and business tasks). * Develop and articulate a personal and business code of ethical behavior. |
| **Demonstrate mathematics knowledge and skills – the student will be able to:**   * Demonstrate knowledge of arithmetic operations. * Analyze and apply data and measurements to solve problems and interpret documents. * Construct charts/tables/graphs using functions and data. |
| **Apply mathematical operations and processes as well as financial planning strategies to commonly occurring personal and business situations – the student will be able to:**   * Develop an awareness of effective credit management. * Prepare and analyze a personal budget. * Apply appropriate mathematical processes to accounting applications. |
| **Assess personal strengths and weaknesses as they relate to job objectives, career exploration, personal development, and life goals – the student will be able to:**   * Analyze job and career requirements and relate career interests to opportunities in accounting occupations in the global economy. |
| **Demonstrate skills for accounting work-based learning experiences – the student will be able to:**   * Apply accounting principles in an accounting environment. * Explore the use of technology in an accounting environment. * Complete a work-based simulation. |
| **Apply accounting principles and concepts to the performance of accounting activities – the student will be able to:**   * Demonstrate the application of the full accounting cycle (including chart of accounts, use of t accounts, journalizing business transactions, posting of journal entries, preparation of trial balance, journalizing and posting of adjusting entries, journalizing and posting of post-closing entries, and preparation of an income statement, statement of owner’s equity, and balance sheet). * Demonstrate proficiency in cash control procedures (including bank deposits, electronic fund transfers, all credit and debit transactions, bank reconciliations, proof of cash, petty cash, and journal entries related to all banking activities). * Use source documents to prepare and analyze transactions (including invoices, cash receipts, sales slips, credit memos, vendor statements, purchase orders, and packing slips). * Use payroll records to prepare and analyze transactions (including maintaining payroll records to include employee time processing procedures, payroll checks, a payroll register, employee earnings record, employer payroll taxes (to include tax forms and all associated journal entries). * Analyze transactions for accuracy and prepare appropriate correcting entries. |
| **Apply accounting principles and concepts using appropriate technology – the student will be able to:**   * Identify and use the appropriate technology in an accounting environment. * Demonstrate proficiency in the use of spreadsheet and accounting software to maintain accounting records to include creating and manipulating both data and formulas, formatting data, securing data and presenting results visually (including charts and graphs). * Research types of accounting systems. |

#### ****Related Certifications****

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| [Marketing Grades 6-12](file:///C:\Public\PreviewCertification\Preview\121) |
| [Marketing Adult Education](file:///C:\Public\PreviewCertification\Preview\123) |