


Montana Big Sky Pathways (Programs of Study) Agreement Valid for 2012-2013 Academic Year

The Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV) calls for states to offer "career and technical programs of study," known as Big Sky Pathways in Montana, as an option to students and their parents when planning for and completing future coursework. These programs, at a minimum, must:

- Incorporate and align secondary and postsecondary education elements,
- Include academic and CTE content in a coordinated, non-duplicative progression of courses,
- Offer the opportunity, where appropriate, for secondary students to acquire postsecondary credits, and
- Lead to an industry-recognized credential or certificate at the postsecondary level, or an associate or baccalaureate degree.

By my signature on this form, I verify each of the eight (8) requirements listed below are demonstrated within the Big Sky Pathways Proposal and Gap Analysis. For approval, all eight (8) requirements must be checked.

Name of Big Sky Pathway (Cluster Level):		Finance			
Name of High School:		Laurel High School			
Names of High School Lead Teacher & Counselor:		Jeanne Leinwand's Brent Edmond			
<i>The Lead High School Teacher will be contacted if OPI has questions about this request</i>					
Lead Teacher's email address:		jeanne-leinwand@laurel.k12-mt.us			
Lead Teacher's phone number:		(406) 628-3517			
Name of College:		City College			
Name of College Program:		Accounting AAS			
Name of College Lead Faculty Member:					
REQUIREMENTS FOR APPROVAL		(IP = In Progress)	YES	IP	NO
1.	Includes all state and local graduation requirements preparing students for entry into a postsecondary program or apprenticeship.		✓		
2.	Identifies the appropriate secondary CTE, academic, and recommended elective courses offered by this high school which will prepare the student for college-level courses without remediation.		✓		
3.	Outlines a non-duplicative sequence of courses from grades 9-12 and from secondary to postsecondary education.		✓		
4.	Leads to an industry-recognized postsecondary credential, degree or employment		✓		
5.	Completed "Gap Analysis" with a program offered by a Montana postsecondary institution.			✓	
6.	When applicable, dual enrollment, Advanced Placement, International Baccalaureate courses and CTE START (Statewide Articulations) opportunities have been identified.		✓		
7.	Pathway curriculum includes appropriate state/national standards and/or industry skills standards. Identify standards used: NBEA Standards I, II, III, IV ✓		✓		
8.	Links with a web-based guidance delivery system such as Montana Career Information System (MCIS). If using something other than MCIS, please indicate: Career Crossing		✓		
High School Principal's Signature:				Date: 1-25-12	
High School CTE Teacher's Signature:				Date: 1-25-12	
High School Counselor's Signature:				Date: 1/25/12	
Please submit this Approval Form with the Big Sky Pathway Proposal to the Big Sky Pathway Coordinator at the College identified above.					
College Chief Academic Officer's Signature:				Date: 4-05-12	
College Lead Faculty Member's Signature:				Date: 3-16-12	
Please submit this Approval Form with the Big Sky Pathway Proposal to OPI, Career and Technical Education, P. O. Box 202501, Helena, MT 59620-2501.					
OPI Approval:		Date of Approval: May 15, 2012			
OCHE Approval:		Date of Approval: October 28, 2012			

HIGH SCHOOL: Laurel High School		BIG SKY PATHWAY PROPOSAL 
COLLEGE: MSU-B COT		
COLLEGE DEGREE PROGRAM: Accounting-AAS		
Cluster Overview: Jobs in the Finance career cluster involve providing services for financial and investment planning, banking insurance, and business financial management.	Pathway Options: <ul style="list-style-type: none"> • Securities and Investments • Business Finance • Accounting • Insurance • Banking Services 	Occupation Examples: Financial Manager, Comptroller, Insurance Sales Agent, Actuary, Estate Planner, Financial Advisor, Chief Financial Officer <i>For a complete listing, go to:</i> http://online.onetcenter.org/find/career?c=6&q=Go

SUGGESTED HIGH SCHOOL COURSES

Grade	Course	Corequisite	CTE Cluster
9th	Graduation Requirements Workforce/2-Year College Prep	English, Algebra I, Science, PE and Health Enhancement, Information, Literacy, and Technology, Fine Art Elective, Foreign Language	Recommended CTE Cluster Foundation Courses: Information, Literacy, & Tech General Business I Accounting I Accounting II
	4-Year MT College/Univ Prep (Rigorous Core)		
	CTE and/or Electives	Information, Literacy, and Technology	
10th	Graduation Requirements Workforce/2-Year College Prep	English, Geometry, Science, World History, PE and Health Enhancement, Fine Art Elective, Business Elective	Other Recommended CTE Courses: Video Productions General Business II Marketing
	4-Year MT College/Univ Prep (Rigorous Core)		
	CTE and/or Electives	General Business I	
11th	Graduation Requirements Workforce/2-Year College Prep	English, Algebra II, Science, US History, Fine Arts Elective, Business Elective (2)	CTE Student Organization(s): Business Professionals of America (BPA)
	4-Year MT College/Univ Prep (Rigorous Core)		
	CTE and/or Electives	Accounting I, General Business II	
12th	Graduation Requirements Workforce/2-Year College Prep	English, Trigonometry or Statistics, Science, Civics, Fine Arts Elective, Business Elective (2)	
	4-Year MT College/Univ Prep (Rigorous Core)		
	CTE and/or Electives	Accounting II, Business Marketing	

ADVANCED LEARNING OPPORTUNITIES

High School to College/Career Linkages

CTE START courses: ACTG 101-Accounting Procedures I, CAPP 120-Introduction to Computers, CAPP 154-MS Word, CAPP 156-MS Excel, CTBU 171-Introduction to Business

Advanced Placement or IB courses:

Dual Enrollment courses:

Online courses: Montana Digital Academy based on approval from Administration

Other:

POSTSECONDARY PROGRAM OF STUDY

	Math	English	Major	Other
13—Semester 1	M108 (3)		ACTG 101 (3) TASK 115 (3) ACTG 180 (3)	CAPP 120 (3)
13—Semester 2		WRIT 122 (3)	ACTG 102 (3) CTBU 171 (3) ACTG 205 (3) Elective (3)	CAPP 154 (3)

14—Semester 1	College Math (3)		ACTG 103 Elective (3)	CAPP 156 (3) COMT 109 (3)
14—Semester 2			CTBU 165 (3) ACTG 125 (3) Elective (3)	CAPP 158 (3) COMT 130 (3)

MONTANA POSTSECONDARY OPPORTUNITIES

Montana University System Degree and Program Inventory: <http://www.homepage.montana.edu/~mus/drqinv/>
Your Guide to Montana's Certificate and Associate Degree Programs: <http://mus.edu/twoyear/YourGuide.html>

Colleges of Technology: BLCOT—Billings; GFCOT—Great Falls; HCOT—Helena; TECHCOT—Butte; UMCOT—Missoula; GCP—Bozeman		Community Colleges: DCC—Glendive; FVCC—Kalispell; MCC—Miles City		Tribal Colleges: BFCC—Browning; CDKC—Lame Deer; FBCC—Harlem; FPCC—Poplar; LBHC—Crow Agency; SCC—Box Elder; SKC—Pablo		Four Year Colleges/Universities: MSU—Bozeman; MSUB—Billings; MSUN—Havre; TECH—Butte; UM—Missoula; UMW—Dillon	
MILITARY	<ul style="list-style-type: none"> Requires diploma or GED 17 with parental consent; 18 without 			Air Force, Air Guard, Army, Coast Guard, Marines, and Navy For more information: http://todaysmilitary.com			
PROFESSIONAL CERTIFICATE	<ul style="list-style-type: none"> Requires diploma or GED Less than 30 credits; little/no general ed credits Complete in one year or less 			Payroll Accounting — FVCC Bookkeeping — HCOT			
APPRENTICESHIP	<ul style="list-style-type: none"> Requires diploma or GED Must be at least 18 Minimum 2,000 hours of supervised experience 			See the MT Dept of Labor website for more information: http://wsd.dli.mt.gov/apprenticeship/default.asp			
CERTIFICATE OF APPLIED SCIENCE	<ul style="list-style-type: none"> Requires diploma or GED 30-45 credits; limited general education credits Complete in one year or less 			Accounting — BLCOT, FVCC, FPCC, SCC Bookkeeping — HCOT, TECHCOT, GCP			
ASSOCIATE'S OF APPLIED SCIENCE DEGREE	<ul style="list-style-type: none"> Requires diploma or GED 60-72 credits; includes 15-25 general ed credits Complete in two years (if prepared academically in math and English) 			Accounting — HCOT, UMCOT, BLCOT, TECHCOT, GFCOT, FVCC Accounting Technology — UMCOT			
BACCALAUREATE DEGREE	<ul style="list-style-type: none"> Requires 4-year college prep for admission 128 credits (approximately) Complete in four years 			Accounting — UM Business/Accounting option — MSU, MSUB Business/Accounting option — TECH Business/Finance option — MSU, MSUB			

Degree and Program Inventory above may not be all inclusive

Career Clusters Knowledge and Skills		HS	MSU B COT	Course Notes
FNC01.01.03	Employ measurement skills to make business decisions.	Acct. I,II		
<i>Sample Indicators</i>	Recognize measurable attributes of objects Take measurements correctly	Bus I		
FNC01.01.04	Perform data analysis to make business decisions.	Marketing		
<i>Sample Indicators</i>	Formulate questions effectively Collect relevant data Organize useful data Answer questions appropriately Employ appropriate statistical methods in data analysis Develop and evaluate inferences and predictions Apply basic concepts of probability	Acct. I,II		
FNC01.01.05	Use problem-solving techniques to evaluate the accuracy of mathematical responses in finance.	Bus I		
<i>Sample Indicators</i>	Identify problem-solving techniques Apply a variety of problem-solving strategies Adjust problem-solving strategies, when needed	Marketing		
FNC01.02	Discuss the economic principles and concepts fundamental to financial operations.		ECNS 201 Principles of Microeconomics R/E Elective	
FNC01.02.01	Discuss economic concepts impacting finance.	Bus I		
<i>Sample Indicators</i>	Distinguish between economic goods and services Explain the concept of economic resources Describe the concepts of economics and economic activities Determine economic utilities created by business activities Explain the principles of supply and demand Describe the functions of prices in markets	Marketing		
FNC01.02.02	Explain the nature of business.	Bus I		
<i>Sample Indicators</i>	Explain the role of business in society Describe types of business activities Explain the organizational design of businesses Discuss the global environment in which businesses operate Describe factors that affect the business environment Explain how organizations adapt to today's markets	Marketing		
FNC01.02.03	Describe economic systems.	Bus I		
<i>Sample Indicators</i>	Explain the types of economic systems Explain the concept of private enterprise Identify factors affecting a business's profit	Marketing		
		World History		
		Civics		

Career Clusters Knowledge and Skills		HS	MSU B COT	Course Notes
<i>Sample Indicators</i>	<p>Explain the concept of accounting</p> <p>Explain the need for accounting standards (GAAP)</p> <p>Discuss the role of ethics in accounting</p> <p>Explain the use of technology in accounting</p> <p>Explain legal considerations for accounting</p>			
FNC05.02.02	Implement accounting procedures for tracking money flow and determining financial status.		ACTG 201 Principles of Financial Accounting I/R/E	
<i>Sample Indicators</i>	<p>Describe the nature of cash flow statements</p> <p>Prepare cash flow statements</p> <p>Explain the nature of balance sheets</p> <p>Describe the nature of income statements</p>			
FNC05.03	Describe tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources.			
FNC05.03.01	Describe the nature and scope of finance.	Steet Law		
<i>Sample Indicators</i>	<p>Explain the role of finance in business</p> <p>Discuss the role of ethics in finance</p> <p>Explain legal considerations for finance</p> <p>Discuss trends in the current financial environment (i.e., consolidation, regulatory burden, role of technology, and globalization)</p>	Bus I Bus Marketing Acct. I, II ILT		
FNC05.04	Plan, staff, lead, and organize human resources in finance to enhance productivity and job satisfaction.		COMT 109 Human Relations I/R	
FNC05.04.01	Describe the role and function of human resources management.	Bus I Excel/Coffee Cart		
<i>Sample Indicators</i>	<p>Discuss the nature of human resources management</p> <p>Explain the role of ethics in human resources management</p> <p>Describe the use of technology in human resources management</p>			
FNC05.05	Describe the tools, techniques, and systems that businesses use to create, communicate, and deliver value to finance customers and to manage customer relationships in ways that benefit the organization and its stakeholders.			
FNC05.05.01	Discuss marketing's role and function.	Marketing		
<i>Sample Indicators</i>	<p>Explain marketing and its importance in a global economy</p> <p>Describe marketing functions and related activities</p>			

COMT 109 Human Relations I/R

Career Clusters Knowledge and Skills		HS	MSU B COT	Course Notes
FNC05.05.02	Describe customer/client/business behavior in finance.	Marketing		
<i>Sample Indicators</i>	<p>Explain customer/client/business buying behavior</p> <p>Discuss actions employees can take to achieve the company's desired results</p> <p>Demonstrate connections between company actions and results (e.g., influencing consumer buying behavior, gaining market share, etc.)</p>			
FNC05.05.03	Explain a finance organization's unique selling proposition.	Marketing		
<i>Sample Indicators</i>	<p>Identify company's unique selling proposition</p> <p>Identify internal and external service standards</p>			
FNC05.06	Utilize customer relations techniques and strategies to foster positive, ongoing relationships with finance customers.	Bus I		
FNC05.06.01	Foster positive relationships with finance customers.	Marketing		
<i>Sample Indicators</i>	<p>Explain the nature of positive customer relations</p> <p>Demonstrate a customer-service mindset</p> <p>Explain management's role in customer relations</p>	Acct I, II		
FNC05.06.02	Reinforce finance organization's image by exhibiting the company's brand promise.			
<i>Sample Indicators</i>	<p>Identify company's brand promise</p> <p>Determine ways of reinforcing the company's image through employee performance</p>			
FNC05.06.03	Explain the nature and scope of customer relationship management in finance.			
<i>Sample Indicators</i>	<p>Discuss the nature of customer relationship management</p> <p>Explain the role of ethics in customer relationship management</p> <p>Describe the use of technology in customer relationship management</p>			

Career Clusters Knowledge and Skills

HS

MSU B COT

Course Notes

Sample Indicators	HS	MSU B COT	Course Notes			
<p>FNC08.01.03</p> <p><i>Sample Indicators</i></p> <p>Explain the nature of business ethics</p> <p>Demonstrate responsible behavior</p> <p>Demonstrate honesty and integrity</p> <p>Demonstrate ethical work habits</p>	<p>Acct. I, II, Street Law</p>					
				<p>FNC08.01.04</p> <p><i>Sample Indicators</i></p> <p>Manage internal and external business relationships in finance.</p> <p>Treat others fairly at work</p> <p>Describe ethics in human resources issues</p>	<p>Bus I</p>	
<p>FNC08.01.05</p> <p><i>Sample Indicators</i></p> <p>Describe the United States' judicial system</p> <p>Describe legal issues affecting businesses</p> <p>Discuss the civil foundations of the legal environment of business.</p> <p>Identify the basic torts relating to business enterprises</p> <p>Describe the nature of legally binding contracts</p>	<p>Bus I, Civics, Street Law</p>					
				<p>FNC08.01.06</p> <p><i>Sample Indicators</i></p> <p>Explore the regulatory environment of United States' businesses.</p> <p>Describe the nature of legal procedures</p> <p>Discuss the nature of debtor-creditor relationships</p> <p>Explain the nature of agency relationships</p> <p>Discuss the nature of environmental law</p> <p>Discuss the role of administrative law</p>	<p>Acct. I, II</p> <p>Bus I</p> <p>Bus i</p>	
<p>FNC08.01.07</p> <p><i>Sample Indicators</i></p> <p>Determine form of business ownership.</p> <p>Explain types of business ownership</p> <p>Select form of business ownership</p>	<p>Bus I, Acct. I, II</p>					
				<p>FNC08.01.09</p> <p><i>Sample Indicators</i></p> <p>Explain commerce laws and regulations.</p> <p>Explain the nature of trade regulations</p> <p>Describe the impact of anti-trust legislation</p>	<p>Bus I</p>	
<p>FNC08.01.10</p> <p><i>Sample Indicators</i></p>						

Career Clusters Knowledge and Skills		HS	MSU B COT	Course Notes
FNC08.01.11	Describe government regulation of the finance industry. Explain federal legislation impacting the finance industry (e.g., Gramm-Leach-Bliley Act, Sarbanes-Oxley Act, Uniform Commercial Code, etc.) Discuss the effect of tax laws and regulations on financial transactions			
<i>Sample Indicators</i>				
FNC08.01.12	Discuss the nature and scope of compliance in finance. Discuss the nature and scope of compliance in the finance industry Describe the use of technology in compliance Explain the role of business ethics in compliance			
<i>Sample Indicators</i>				
Cluster Topic FNC09	EMPLOYABILITY AND CAREER DEVELOPMENT: Know and understand the importance of employability skills. Explore, plan, and effectively manage careers. Know and understand the importance of entrepreneurship skills. <i>No additional statements in the topic beyond those found in the Essential Knowledge and Skills Chart.</i>	Bus I, ILT		
Cluster Topic FNC10	TECHNICAL SKILLS: Use the technical knowledge and skills required to pursue the targeted careers for all pathways in the career cluster, including knowledge of design, operation, and maintenance of technological systems critical to the career cluster.	Acct. I, II		
FNC10.01	Maintain, control, and plan the use of financial resources to protect solvency.	Acct. I, II		
FNC10.01.01	Discuss the fundamental principles of money. Explain forms of financial exchange (cash, credit, debit, electronic funds transfer, etc.) Identify types of currency (paper money, coins, banknotes, government bonds, treasury notes, etc.) Describe functions of money (medium of exchange, unit of measure, store of value) Describe sources of income (wages/salaries, interest, rent, dividends, transfer payments, etc.) Explain the time value of money Explain the purposes and importance of credit Explain legal responsibilities associated with financial exchanges	Acct. I, II		
<i>Sample Indicators</i>				
FNC10.01.02	Analyze personal financial needs and goals. Explain the nature of financial needs (e.g., college, retirement, wills, insurance, etc.)			
<i>Sample Indicators</i>				

Career Clusters Knowledge and Skills

HS

MSU B COT

Course Notes

<p>FNC10.01.03</p> <p><i>Sample Indicators</i></p> <p>Set financial goals Develop personal budget Explain the need to save and invest</p> <p>Manage personal finances to achieve financial goals.</p> <p>Explain the nature of tax liabilities Interpret a pay stub Read and reconcile bank statements Maintain financial records Demonstrate the wise use of credit Validate credit history Protect against identity theft Prepare personal income tax forms (i.e., 1040 EZ)</p>	<p>Acct. I, II Acct. I, II, Bus I Acct. I, II, Bus I</p>		
<p>FNC10.01.04</p> <p><i>Sample Indicators</i></p> <p>Describe the use of financial-services providers.</p> <p>Describe types of financial-services providers Discuss considerations in selecting a financial-services provider</p>	<p>Acct. I, II Bus I</p>		
<p>FNC10.01.05</p> <p><i>Sample Indicators</i></p> <p>Use investment strategies.</p> <p>Explain types of investments Explain the nature of capital investment Establish investment goals and objectives</p>	<p>Bus Market</p>		
<p>FNC10.01.06</p> <p><i>Sample Indicators</i></p> <p>Identify potential business threats and opportunities to protect a business's financial well-being.</p> <p>Describe the concept of insurance Obtain insurance coverage Settle insurance losses Identify speculative business risks Explain the nature of risk management</p>	<p>Marketing</p>		
<p>FNC10.01.07</p> <p><i>Sample Indicators</i></p> <p>Obtain business credit and control its use.</p> <p>Explain the purposes and importance of obtaining business credit Analyze critical banking relationships Make critical decisions regarding acceptance of bank cards Determine financing needed for business operations Identify risks associated with obtaining business credit Explain sources of financial assistance Explain loan evaluation criteria used by lending institutions Complete loan application package</p>			

Career Clusters Knowledge and Skills

Use Customer Relationship Management (CRM) technology

HS

MSU B COT

Course Notes

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FNC10.05	Access, process, maintain, evaluate, and disseminate financial information to assist business decision-making.	HS	MSU B COT	Course Notes
FNC10.05.01	<p>Explain the nature and scope of financial-information management.</p> <p><i>Sample Indicators</i></p> <ul style="list-style-type: none"> Describe the need for financial information Explain the nature and scope of the financial-information management function Explain the role of ethics in financial-information management 			
FNC10.05.02	<p>Discuss the importance of accurately reporting a business's financial position.</p> <p><i>Sample Indicators</i></p> <ul style="list-style-type: none"> Describe the need to accurately report a business's financial position Describe the relationship between accounting (with an emphasis on cash flow) and finance (with an emphasis on decision-making) Discuss types of accounting systems used to report a business's financial position (i.e., financial, tax, management, cost, accrual) 			
FNC10.05.03	<p>Discuss the nature and scope of financial information analysis.</p> <p><i>Sample Indicators</i></p> <ul style="list-style-type: none"> Discuss the impact of economic conditions on finance Explain the use of financial information to identify trends Describe the need to analyze customer financial information Identify reasons to analyze financial data (e.g., to understand accounting treatment, to verify information, to analyze variances, to guide financial decision-making) 			
FNC10.05.04	<p>Utilize financial-information technology tools.</p> <p><i>Sample Indicators</i></p> <ul style="list-style-type: none"> Describe the use of technology in the financial-information management function Demonstrate data mining techniques Demonstrate budgeting applications Demonstrate financial analysis applications Demonstrate advanced database applications 			
FNC10.06	<p>Obtain, develop, maintain, and improve a financial product or service mix in order to respond to market opportunities.</p> <p><i>Sample Indicators</i></p> <ul style="list-style-type: none"> Explain the nature and scope of product/service management. Explain the nature and scope of the product/service management function Identify the impact of product life cycles on business decisions 			

Career Clusters Knowledge and Skills

		HS	MSU B COT	Course Notes
	Explain the use of technology in the product/service management function			
	Discuss business ethics in product/service management			
FNC10.06.02	Develop a financial product/service mix.			
<i>Sample Indicators</i>	Explain the concept of financial product/service mix			
	Describe the nature of financial product/service bundling			
	Identify financial product/service to fill a customer need			
FNC10.06.03	Position financial products/services to acquire desired business image.			
<i>Sample Indicators</i>	Describe factors used to position financial products/services			
	Explain the nature of financial product/service branding			
	Explain the role of customer service in positioning/image			
FNC10.06.04	Position company to acquire desired business image.			
<i>Sample Indicators</i>	Explain the nature of corporate branding			
	Describe factors used by businesses to position corporate brands			
FNC10.07	Employ financial risk-management strategies and techniques used to minimize business loss.			
FNC10.07.01	Describe the nature and scope of risk management in finance.			
<i>Sample Indicators</i>	Explain the role of ethics in risk management			
	Describe the use of technology in risk management			
	Discuss legal considerations affecting risk management			
FNC10.07.02	Use risk management techniques in finance.			
<i>Sample Indicators</i>	Discuss the relationship between risk and business objectives			
	Develop a risk management program			
	Evaluate a risk management program			
FNC10.07.03	Describe risk control methods in finance.			
<i>Sample Indicators</i>	Discuss the nature of risk control (i.e., internal and external)			
	Explain ways to assess risk			
	Describe the importance of auditing risk control			
	Discuss risk control systems			

Marketing

Career Clusters Knowledge and Skills

HS

MSU B COT

Course Notes

<p>Discuss the use of financial ratios in accounting Determine business liquidity Calculate business profitability Prepare income statements Prepare a statement of equity and retained earnings Prepare balance sheets Project future revenues and expenses Apply bankruptcy prediction models</p>		
<p>FNPA02.01.02 Maintain cash controls.</p> <p><i>Sample Indicators</i></p> <p>Explain cash control procedures (e.g. signature cards, deposit slips, internal/external controls, cash clearing, etc.) Prove cash Journalize/post entries to establish and replenish petty cash Journalize/post entries related to banking activities Explain the benefits of electronic funds transfer Prepare bank deposits Prepare purchase requisitions Prepare purchase orders Prepare sales slips Prepare invoices Explain the nature of the voucher system Prepare vouchers Record transactions using a voucher system</p>	<p>ACTG 101 - ACTG 102 - ACTG 103 - ACTG 125 - ACTG 205 I/R/E</p>	
<p>FNPA02.01.03 Perform accounting functions specific to a merchandising business.</p> <p><i>Sample Indicators</i></p> <p>Explain the nature of special journals Record transactions in special journals</p>	<p>ACTG 102 Accounting Procedures II R/E</p>	
<p>FNPA02.01.04 Perform accounts payable functions.</p> <p><i>Sample Indicators</i></p> <p>Explain the nature of accounts payable Maintain a vendor file Analyze purchase transactions Post to an accounts payable subsidiary ledger Prepare a credit memorandum for returned goods</p>	<p>ACTG 102 Accounting Procedures II - ACTG 125 QuickBooks ACTG 205 R/E</p>	

Career Clusters Knowledge and Skills

HS

MSU B COT

Course Notes

- Process invoices for payment
- Process accounts payable checks
- Prepare an accounts payable schedule

FNPA02.01.05 Perform accounts receivable functions.

Sample Indicators

- Explain the nature of accounts receivable
- Maintain a customer file for accounts receivable
- Analyze sales transactions
- Post to an accounts receivable subsidiary ledger
- Process sales orders and invoices
- Process sales returns and allowances
- Process customer payments

Acct. I, II	ACTG 102 - ACTG 125 ACTG 205 R/E		

Career Clusters Knowledge and Skills

HS

MSU B COT

Course Notes

		ACTG 102 - ACTG 103 Accounting Procedures 2, 3, ACTG 125 Quickbooks, ACTG 205 Computerized Accounting R/E	
Coffee Cart			
		ACTG 180 Payroll Accounting - ACTG 205 Computerized Accounting R/E	
Acct. I			
		ACTG 102, ACTG 103 - Accounting Procedures 3 - ACTG 201 Principles of Financial Accounting R/E	
Acct II			
Acct. I, II			

- Prepare customer statements
- Process uncollectible accounts
- Prepare an accounts receivable schedule
- Determine uncollectible accounts receivable

Maintain inventory records to track the location, quantity, and value of current assets.

Sample Indicators

FNPA02.01.06

- Record inventory usage
- Process invoice of inventory
- Process results of inventory
- Process inventory adjustments
- Determine the cost of inventory

Complete payroll procedures to calculate, record, and distribute payroll earnings.

Sample Indicators

FNPA02.01.07

- Calculate time cards
- Maintain employee earnings records
- Calculate employee earnings (e.g. gross earnings, net pay)
- Calculate employee-paid withholdings
- Prepare a payroll register
- Record the payroll in the general journal
- Complete payroll tax expense forms
- Prepare federal, state, and local payroll tax reports

Perform specialized accounting procedures to track cash flow.

Sample Indicators

FNPA02.01.08

- Process notes payable and receivable
- Determine the book value of a plant asset
- Prepare depreciation schedules
- Record the disposition of assets
- Account for intangible assets
- Analyze accounting records to make business decisions

FNPA02.01.09

Utilize cost accounting methods.

Career Clusters Knowledge and Skills

Prepare auditing reports

HS

MSU B COT

Course Notes

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Career Clusters Knowledge and Skills		HS	MSU B COT	Course Notes
FNPA02.01.15	Perform tax accounting functions.			
<i>Sample Indicators</i>	<ul style="list-style-type: none"> Explain record keeping procedures for tax accounting Identify tax issues for clients Explain the role of accountants in income tax planning Integrate tax strategies with family financial goals Discuss the nature of corporate tax accounting 		Baccalaureate Program	
Pathway Topic	INFORMATION MANAGEMENT			
FNPA03	Access, process, maintain, evaluate, and disseminate financial information to assist business decision-making.			
FNPA03.01	Utilize accounting technology.	Acct. I, II		
<i>Sample Indicators</i>	<ul style="list-style-type: none"> Discuss the use of data mining in accounting Integrate technology into accounting 			
Pathway Topic	PROFESSIONAL DEVELOPMENT			
FNPA04	Utilize career planning concepts, tools, and strategies to explore, obtain, and develop in an accounting career.			
FNPA04.01	Describe careers in accounting.	ILT		
<i>Sample Indicators</i>	<ul style="list-style-type: none"> Discuss the role and responsibilities of certified public accountants Describe the role and responsibilities of general ledger accountants Explain the role and responsibilities of management accountants Discuss the role and responsibilities of auditors Discuss the role and responsibilities of government accountants Explain the role and responsibilities of international accountants Discuss the role and responsibilities of forensic accountants Discuss the role and responsibilities of senior management in accounting 	Acct. I, II		
FNPA04.01.02	Explore accounting licensing and certification programs.			
<i>Sample Indicators</i>	<ul style="list-style-type: none"> Discuss professional designations for accountants (e.g. CPA, CMA, ABA, etc.) 	Acct. I, II		

