


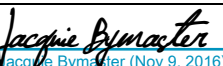







Big Sky Pathway Proposal Signature Page

Designing and implementing a Big Sky Pathway requires collaboration at every level of the process. Based on your local community and the specific Career Pathway for which you wish to implement a Program of Study, you should assemble a team that includes academic and CTE Teachers, District or School CTE Advisors, Business and Industry Representatives, Postsecondary Partners and Faculty, Education Administrators, and even relevant local community leaders or recent program of study graduates.

Career Cluster: Finance		Career Pathway/POS: Accounting	
College: City College		High School: Broadview	Phone: (406) 667-2337
Team Member	Name/Affiliation	Role/Responsibility	Signature/Email Address
Eric Swenson	OPI Specialist	Approves and Ensures this POS meets BSP guidelines	Signature:  Email: eswenson@mt.gov
Harold Olson	BSP Coordinator	Facilitates the POS process and documents	Signature:  <small>Harold Olson (Nov 10, 2016)</small> Email: harold.olson1@msubillings.edu
Amy Williams	OCHE DE/Pathways Program Manager	BSP and Dual Enrollment Program Manager	Signature:  <small>Amy Williams (Nov 7, 2016)</small> Email: amy.williams12@montana.edu
Jacque Bymaster	Business Teacher	Business teacher who assisted with the GAP analysis, and ensures the accounting curriculum is accurately listed in the POS	Signature:  <small>Jacque Bymaster (Nov 9, 2016)</small> Email: jacque_b@broadviewschools.org
Gary Fisher	Superintendent of Schools	Provides leadership with the system and ensures this POS meets graduation requirements.	Signature:  <small>Gary Fisher (Nov 10, 2016)</small> Email: gary_f@broadviewschools.org
Randy Schmitz	Postsecondary staff	City College accounting/Business Instructor, ensures POS meets BSP, and MSUB curriculum guidelines.	Signature:  <small>Randall R Schmitz (Nov 9, 2016)</small> Email: rschmitz@msubillings.edu

Shawna Yates	Counselor	Ensures the HS curriculum is accurately listed in this POS	Signature: <i>Shawna Yates</i> <small>Shawna Yates (Nov 10, 2016)</small> Email: shawna_y@broadviewschools.org
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Pathway Checklist		
<u>Element</u>	<u>YES</u>	<u>NO</u>
1. Pathway includes all state and local graduation requirements preparing students for entry into a postsecondary program	X	
2. Pathway identifies the appropriate secondary CTE, academic, and recommended elective courses offered by the high school which will prepare the student for college-level courses without remediation	X	
3. Pathway outlines a non-duplicative sequence of courses from grades 9-12 and from secondary to postsecondary education	X	
4. Pathway leads to an industry-recognized postsecondary credential, degree or employment	X	
5. Curriculum between secondary and postsecondary institutions has aligned curriculum, using industry recognized standards or with input of local/regional business and industry (May use Gap Analysis). List National Standards or Local/Regional Business Here: National Standards for Business Education	X	
6. Pathway includes dual enrollment, high school for college credit, and opportunities for industry-recognized credentials and work-based learning experiences when applicable	X	
7. The pathway utilizes the guidance of a web-based career counseling system, or information regarding the pathway is available on the institution's website.	X	

HIGH SCHOOL: Broadview		BIG SKY PATHWAY PROPOSAL 
COLLEGE: City College		
COLLEGE DEGREE PROGRAM: Accounting		
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 For a complete listing, go to: http://online.onetcenter.org/find/career?c=13&q=Go

SUGGESTED HIGH SCHOOL COURSES

9th	Graduation Requirements Workforce/2-Year College Prep	English 9, Math (Algebra I), Earth Science (lab), Computer Applications I, PE/Health 9, Fine Arts (Band, Choir)	Recommended CTE Cluster Foundation Course(s): General Business
	4-Year MT College/Univ Prep (Rigorous Core)	English, Algebra I, Earth Science (lab), Health Enhancement, and 3 years of the following electives: Foreign Language (2 years of foreign language preferred)/Computer Science/Visual or Performing Arts/Career & Tech Ed	
	CTE and/or Electives	CAD/Woods, Geography, Speech/Writing Essentials	Recommended CTE Pathway Courses: Accounting I Accounting II
10th	Graduation Requirements Workforce/2-Year College Prep	English 10, Math (Geometry), World History Biology (lab), Fine Arts (Band, Choir)	Recommended CTE Pathway Courses: Accounting I Accounting II
	4-Year MT College/Univ Prep (Rigorous Core)	English, Geometry, Biology, Global Studies, and 3 years of the following electives: Foreign Language (2 years of foreign language preferred)/Computer Science/Visual or Performing Arts/Career & Tech Ed	
	CTE and/or Electives	General Business, Computers II, Speech/Writing Essentials, Welding, Algebra II, Weight Lifting	Other Recommended CTE Courses: Computers I Computers II Personal Finance
11th	Graduation Requirements Workforce/2-Year College Prep	English 11, American History, Algebra II	Other Recommended CTE Courses: Computers I Computers II Personal Finance
	4-Year MT College/Univ Prep (Rigorous Core)	English, American History, Chemistry or Physics, and 3 years of the following electives: Foreign Language (2 years of foreign language preferred)/Computer Science/Visual or Performing Arts/Career & Tech Ed	
	CTE and/or Electives	Computers II, Accounting I, Architecture/Art, Journalism, Automotive, Electronics/Construction, Advanced Biology, Environmental Science, Astronomy/Biology II, Advanced Math, Speech/Writing Essentials, World Conflicts, General Business, Lifetime Sports, Weightlifting.	
12th	Graduation Requirements Workforce/2-Year College Prep	English 12, Government	Career & Technical Student Organization(s): Business Professionals of America (BPA)
	4-Year MT College/Univ Prep (Rigorous Core)	English, Government, Social Studies, College Prep Writing, additional Math beyond Algebra II encouraged (Trigonometry, Pre-Calculus, Calculus, or Computer Math), Chemistry or Physics, and 3 years of the following electives: Foreign Language (2 years of foreign language preferred)/Computer Science/Visual or Performing Arts/Career & Tech Ed	
	CTE and/or Electives	Computers II, Accounting I, Accounting II, Personal Finance, Architecture/Art, Journalism, Automotive, Electronics/Construction, Advanced Biology, Environmental Science, Advanced Math, Astronomy/Biology II, Speech/Writing Essentials, World Conflicts, Weight Lifting, Lifetime Sports	

ADVANCED LEARNING OPPORTUNITIES

High School to College/Career Linkages

CTE START courses:
Advanced Placement or IB courses:
Dual Enrollment courses:
Online courses: Digital Academy (foreign language and computer programing as necessary)
Other:

POSTSECONDARY PROGRAM OF STUDY

	Math	English	Major	Other
13—Semester 1			ACTG 101 Acct. Proced 1 TASK 115 Keyboard App	CAPP 120 Intro to Computer
13—Semester 2	M 108 Business Math	WRIT 122 Intro to Business Writing	ACTG 102 Acct. Proced 11 BGEN 105 General Business Electives	CAPP 156 MS Excel COMX 106 Communication
14—Semester 1	M 121 college Algebra or M 143 Finite Math		ACTG 103 Acct. Proced 111 BGEN 235 Business Law Electives	CAPP 154 MS Word
14—Semester 2			ACTG 205 Computer Acct ACTG 125 Quick Books Elective	CAPP 158 MS Access COMX 111 Public Speaking

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>*

MSU Two Year Colleges and Programs: City College MSUB—Billings (CC); Great Falls College MSU—Great Falls (GFC); Helena College UM—Helena (HC) Highlands College MT Tech—Butte(HC-Tech); Missoula College UM—Missoula (MC); Gallatin College MSU—Bozeman(GC)	Community Colleges: Dawson Community College (DCC) Flathead Valley Community College (FVCC) Miles Community College (MCC)	Tribal Colleges: Aaniiih Nakoda College (ANC);Blackfeet Community College(BCC); Chief Dull Knife College (CDKC);Fort Peck Community College (FPCC);Little Big Horn College (LBHC);Stone Child College (SCC);Salish Kootenai College (SKC)	Four Year Colleges/Universities: MSU—Bozeman; MSUB—Billings; MSUN—Havre; MT 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 	Welding Technology – FVCC	
APPRENTICESHIP	<ul style="list-style-type: none"> Requires diploma or GED Must be at least 18 Minimum 2,000 hours of supervised experience 	Electricians Sheet Metal Workers 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 	Industrial Machine Technology/CNC – FVCC Metals (Fabrication) Technology – CC Machine Tool Technology – HC, UMW Sustainable Energy Technician – CC, HC Tech, GFC, MSUN Water Quality Technology – HC, MSUN Welding Technology – HC, MC, GFC, CC, GC, MSUN, DCC, FVCC, FPCC	
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) 	Biofuel Energy – MCC Electronics Technology – MC Energy Technology – MC Metals (Fabrication)Technology – HC, HC Tech, CC Machine Tool Technology – HC Power Plant Technology – CC Process Plant Technology – CC Sustainable Energy Technician – CC, HC Tech, GFC, MSUN Water Quality Technology – FPCC Welding Technology – HC, MC, CC, FVCC	
BACCALAUREATE DEGREE	<ul style="list-style-type: none"> Requires 4-year college prep for admission 128 credits (approximately) Complete in four years 	Bioengineering – MSU Electrical Engineering – MT Tech, MSU Civil Engineering – MT Tech, MSU Industrial Engineering – MSU Mechanical Engineering – MT Tech MSU Mining Engineering – MT Tech	

		Occupational Safety & Health – MT Tech Welding Engineering – MT Tech Metallurgical & Materials Engineering – MT Tech Petroleum Engineering – MT Tech
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Degree and Program Inventory above may not be all inclusive

PATHWAY DESCRIPTION

Accounting encompasses careers that record, classify, summarize, analyze, and communicate a business's financial information/business transactions for use in management decision-making. Accounting includes such activities as bookkeeping, systems design, analysis, and interpretation of accounting information.

A. FOUNDATIONAL ACADEMIC EXPECTATIONS

All secondary students should meet Montana Common Core Standards. All Essential Knowledge and Skills and Cluster (Foundation) Knowledge and Skills are predicated on the assumption that foundational academic skills have been attended.

B. ESSENTIAL KNOWLEDGE AND SKILLS

Essential Knowledge and Skills apply to careers in all clusters and pathways. Students preparing for careers in this pathway should be able to demonstrate these skills in context of this cluster and pathway.

C. CLUSTER (FOUNDATION) KNOWLEDGE AND SKILLS

The following Cluster (Foundation) Knowledge and Skill statements apply to all careers in the Finance Cluster. Persons preparing for careers in the Finance Cluster should be able to demonstrate these skills in addition to those found on the Essential Knowledge and Skills Chart.

Knowledge and Skills		High School	Post Secondary	Course Notes
Cluster Topic FNC01	ACADEMIC FOUNDATIONS: <i>Achieve additional academic knowledge and skills required to pursue the full range of career and postsecondary education opportunities within a career cluster.</i>			
FNC01.01	Solve mathematical problems to obtain information for decision making in finance.	Algebra I and II, computers 1	M 108 Business Math or M 121 College Algebra	
FNC01.01.01	Employ numbers and operations in finance.			
<i>Sample Indicators</i>	Recognize relationships among numbers			
	Employ mathematical operations			
	Perform computations successfully			
	Predict reasonable estimations			
FNC01.01.02	Apply algebraic skills to make business decisions.			

Finance Cluster
Accounting Pathway

Knowledge and Skills		High School	Post Secondary	Course Notes
<i>Sample Indicators</i>	Explain the concept of productivity			
	Analyze impact of specialization/division of labor on productivity			
	Explain the concept of organized labor and business			
	Explain the impact of the law of diminishing returns			
	Describe the concept of economies of scale			
FNC01.02.06	Describe economic indicators impacting financial decision-making.			
<i>Sample Indicators</i>	Describe the concept of price stability as an economic measure			
	Discuss the measure of consumer spending as an economic indicator			
	Discuss the impact of a nation's unemployment rates			
	Explain the concept of Gross Domestic Product			
	Describe the economic impact of inflation on business			
	Explain unemployment and inflation tradeoffs			
	Explain the economic impact of interest-rate fluctuations			
	Determine the impact of business cycles on business activities			
FNC01.02.07	Determine global trade's impact on business decision-making.			
<i>Sample Indicators</i>	Explain the nature of global trade			
	Describe the determinants of exchange rates and their effects on the domestic economy			
	Discuss the impact of cultural and social environments on global trade			
	Explain labor issues associated with global trade			
FNC01.03	Integrate sociological knowledge of group behavior to understand customer decision-making in finance.			
FNC01.03.01	Employ sociological knowledge to facilitate finance activities.	Personal Finance	COMX 106	
<i>Sample Indicators</i>	Analyze and interpret complex societal issues, events, and problems			
	Analyze researched information and statistics			
	Reach reasoned conclusions			
	Examine social beliefs, influences, and behavior			
	Analyze group dynamics			
FNC01.04	Integrate psychological knowledge to understand finance customer motivation.			
FNC01.04.01	Apply psychological knowledge to facilitate finance activities.	GAP	COMX 106	
<i>Sample Indicators</i>	Recognize factors influencing perception			
	Identify sources of attitude formation			
	Assess methods used to evaluate attitudes			
	Identify basic social and cultural strata			
	Determine behavioral effects of social and cultural strata			
	Analyze effects of others on individual behavior			
	Predict likelihood of conformity and obedience			
	Determine significance of aggression			
	Recognize factors affecting personality			
	Evaluate the nature of change over a lifetime			
	Identify sources of stress			
	Detail reactions to stress			
	Employ strategies for dealing with stress			
Investigate factors affecting motivation				

Finance Cluster
Accounting Pathway

Knowledge and Skills		High School	Post Secondary	Course Notes
Analyze cues to basic drives/motives Analyze the development of motives				
Cluster Topic FNC02 COMMUNICATIONS: Use oral and written communication skills in creating, expressing and interpreting information and ideas including technical terminology and information.	<i>No additional statements in the topic beyond those found in the Essential Knowledge and Skills Chart.</i>	Personal Finance, Computers I, II, Journalism, Speech, Writing Essentials	WRIT 101, WRIT 122, COMX 111	
Cluster Topic FNC03 PROBLEM-SOLVING AND CRITICAL THINKING: Solve problems using critical thinking skills (analyze, synthesize, and evaluate) independently and in teams. Solve problems using creativity and innovation.	<i>No additional statements in the topic beyond those found in the Essential Knowledge and Skills Chart.</i>	Introduction to Business, Personal Finance, Computers I,II	All ACTG Classes	
		A - Computers II		

Finance Cluster
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Knowledge and Skills		High School	Post Secondary	Course Notes
Cluster Topic FNC04	INFORMATION TECHNOLOGY APPLICATIONS: Use information technology tools specific to the career cluster to access, manage, integrate, and create information.	Introduction to Business, Accounting I,II	All CAPP CLASSES	
	No additional statements in the topic beyond those found in the Essential Knowledge and Skills Chart.			
Cluster Topic FNC05	SYSTEMS: Understand roles within teams, work units, departments, organizations, inter-organizational systems, and the larger environment. Identify how key organizational systems affect organizational performance and the quality of products and services. Understand global context of industries and careers.			
FNC05.01	Discuss the concepts, processes, and skills used to identify new ideas, opportunities, and methods and to create or start a new finance project or venture.	I - Introduction to Business	NA	
FNC05.01.01	Employ entrepreneurial discovery strategies in finance.			
<i>Sample Indicators</i>	Explain the need for entrepreneurial discovery			
	Discuss entrepreneurial discovery processes			
	Assess global trends and opportunities			
	Determine opportunities for venture creation			
	Assess opportunities for venture creation			
	Describe idea-generation methods			
	Generate venture ideas			
	Determine feasibility of venture ideas			
FNC05.01.02	Develop concept for new finance venture.			
<i>Sample Indicators</i>	Describe entrepreneurial planning considerations			
	Explain tools used by entrepreneurs for venture planning			
	Assess start-up requirements			
	Assess risks associated with venture			
	Describe external resources useful to entrepreneurs during concept development			
	Assess the need to use external resources for concept development			
	Describe strategies to protect intellectual property			
	Use components of business plan to define venture idea			
FNC05.01.03	Determine needed resources for a new finance venture.			
<i>Sample Indicators</i>	Describe processes used to acquire adequate financial resources for venture creation/start-up			
	Select sources to finance venture creation/start-up			
	Explain factors to consider in determining a venture's human-resource needs			
	Explain considerations in making the decision to hire staff			
	Describe considerations in selecting capital resources			
	Identify capital resources needed for the venture			
	Assess the costs/benefits associated with resources			
FNC05.01.04	Actualize new finance venture.			
<i>Sample Indicators</i>	Use external resources to supplement entrepreneur's expertise			
	Explain the complexity of business operations			

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Knowledge and Skills		High School	Post Secondary	Course Notes
	Evaluate risk-taking opportunities			
	Explain the need for business systems and procedures			
	Describe the use of operating procedures			
	Explain methods/processes for organizing workflow			
	Develop and/or provide product/service			
	Use creative problem-solving in business activities/decisions			
	Explain the impact of resource productivity on venture success			
	Create processes for ongoing opportunity recognition			
	Develop plan to invest resources into improving current products or creating new ones			
	Adapt to changes in business environment			
FNC05.01.05	Select harvesting strategies for finance venture.			
<i>Sample Indicators</i>	Explain the need for continuation planning			
	Describe methods of venture harvesting			
	Evaluate options for continued venture involvement			
	Develop exit strategies			
FNC05.02	Analyze accounting systems to examine their contribution to the fiscal stability of businesses.	Accounting I,II, Introduction to Business	ALL ACTG Classes	
FNC05.02.01	Describe the nature and scope of accounting.			
<i>Sample Indicators</i>	Explain the concept of accounting			
	Explain the need for accounting standards (GAAP)			
	Discuss the role of ethics in accounting			
	Explain the use of technology in accounting			
	Explain legal considerations for accounting			
FNC05.02.02	Implement accounting procedures for tracking money flow and determining financial status.			
<i>Sample Indicators</i>	Describe the nature of cash flow statements			
	Prepare cash flow statements			
	Explain the nature of balance sheets			
	Describe the nature of income statements			
FNC05.03	Describe tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources.	Introduction to Business, Personal Finance, Accounting I,II	BGEN 105, BGEN 235	
FNC05.03.01	Describe the nature and scope of finance.			
<i>Sample Indicators</i>	Explain the role of finance in business			
	Discuss the role of ethics in finance			

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Knowledge and Skills		High School	Post Secondary	Course Notes
FNC05.04	Explain legal considerations for finance			
	Discuss trends in the current financial environment (i.e., consolidation, regulatory burden, role of technology, and globalization)			
	Plan, staff, lead, and organize human resources in finance to enhance productivity and job satisfaction.	Introduction to Business Personal Finance	NA	
	FNC05.04.01 Describe the role and function of human resources management.			
<i>Sample Indicators</i>	Discuss the nature of human resources management			
	Explain the role of ethics in human resources management			
	Describe the use of technology in human resources management			
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.	Introduction to Business	NA	
<i>Sample Indicators</i>	Explain marketing and its importance in a global economy			
	Describe marketing functions and related activities			
FNC05.05.02	Describe customer/client/business behavior in finance.			
<i>Sample Indicators</i>	Explain customer/client/business buying behavior			
	Discuss actions employees can take to achieve the company's desired results			
	Demonstrate connections between company actions and results (e.g., influencing consumer buying behavior, gaining market share, etc.)			
FNC05.05.03	Explain a finance organization's unique selling proposition.			
<i>Sample Indicators</i>	Identify company's unique selling proposition			
	Identify internal and external service standards			
FNC05.06	Utilize customer relations techniques and strategies to foster positive, ongoing relationships with finance customers.			
FNC05.06.01	Foster positive relationships with finance customers.	I - Introduction to Business	COMX 106	
<i>Sample Indicators</i>	Explain the nature of positive customer relations			
	Demonstrate a customer-service mindset			
	Explain management's role in customer relations			
FNC05.06.02	Reinforce finance organization's image by exhibiting the company's brand promise.			
<i>Sample Indicators</i>	Identify company's brand promise			
	Determine ways of reinforcing the company's image through employee performance			
FNC05.06.03	Explain the nature and scope of customer relationship management in finance.			
<i>Sample Indicators</i>	Discuss the nature of customer relationship management			
	Explain the role of ethics in customer relationship management			
	Describe the use of technology in customer relationship management			
	Discuss customer relationship management as a key factor to success in the finance industry			
	Explain trends in customer relationship management that impact finance			
FNC05.07	Plan, monitor, and control day-to-day activities to enable continued functioning in finance.		NA	

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Knowledge and Skills		High School	Post Secondary	Course Notes
FNC05.07.01	Discuss operation's role and function in finance.			
<i>Sample Indicators</i>	Explain the nature of operations			
	Discuss the role of ethics in operations			
	Describe the use of technology in operations			
FNC05.07.02	Implement purchasing activities in finance.			
<i>Sample Indicators</i>	Explain the nature and scope of purchasing			
	Place orders/reorders			
	Maintain inventory of supplies			
	Manage the bid process in purchasing			
	Select vendors			
	Evaluate vendor's performance			
FNC05.07.03	Describe production's role and function.			
<i>Sample Indicators</i>	Explain the concept of production			
	Describe production activities			
FNC05.07.04	Implement quality-control processes in finance.			
<i>Sample Indicators</i>	Identify quality-control measures			
	Utilize quality control methods at work			
	Describe crucial elements of a quality culture			
	Describe the role of management in the achievement of quality			
	Establish efficient operating systems			
Cluster Topic FNC06	SAFETY, HEALTH AND ENVIRONMENTAL: <i>Understand the importance of health, safety, and environmental management systems in organizations and their importance to organizational performance and regulatory compliance. Follow organizational policies and procedures and contribute to continuous improvement in performance and compliance.</i>			
FNC06.01	Implement safety, health, and environmental controls to enhance productivity in finance.	NA	NA	
FNC06.01.01	Adhere to health and safety regulations in finance.			
<i>Sample Indicators</i>	Describe health and safety regulations in business			
	Report noncompliance with business health and safety regulations			
FNC06.01.02	Implement safety procedures in finance.			
<i>Sample Indicators</i>	Follow instructions for use of equipment, tools, and machinery			
	Follow safety precautions			
	Maintain a safe work environment			
	Explain procedures for handling accidents			
	Handle and report emergency situations			
FNC06.01.03	Determine needed safety policies/procedures in finance.			
<i>Sample Indicators</i>	Identify potential safety issues			
	Establish safety policies and procedures			
FNC06.01.04	Implement security policies/procedures in finance.			
<i>Sample Indicators</i>	Explain routine security precautions			
	Follow established security procedures/policies			
	Protect company information and intangibles			
FNC06.01.05	Develop policies/procedures to protect workplace security in finance.			
<i>Sample Indicators</i>	Identify potential security issues			

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Knowledge and Skills		High School	Post Secondary	Course Notes
	Establish policies to protect company information and intangibles Establish policies to maintain a non-hostile work environment Establish policies and procedures to maintain physical security of the work environment			
Cluster Topic FNC07	LEADERSHIP AND TEAMWORK: Use leadership and teamwork skills in collaborating with others to accomplish organizational goals and objectives.	Introduction to Business, Personal Finance, Computers I,II	All ACTG , COMX Classes	
	<i>No additional statements in the topic beyond those found in the Essential Knowledge and Skills Chart.</i>			
Cluster Topic FNC08	ETHICS AND LEGAL RESPONSIBILITIES: Know and understand the importance of professional ethics and legal responsibilities.	Introduction to Business, Accounting I,II Personal Finance	BGEN 105, BGEN 235	
FNC08.01	Know and abide by laws, regulations, and ethical behavior that affect finance operations and transactions.			
FNC08.01.01	Employ ethical actions in obtaining and providing finance information.			
<i>Sample Indicators</i>	Respect the privacy of others Explain ethical considerations in providing information Protect confidential information			
FNC08.01.02	Determine information appropriate to obtain from a client or another employee Apply ethics in finance.			
<i>Sample Indicators</i>	Explain the nature of business ethics Demonstrate responsible behavior Demonstrate honesty and integrity Demonstrate ethical work habits			
FNC08.01.03	Manage internal and external business relationships in finance.			
<i>Sample Indicators</i>	Treat others fairly at work Describe ethics in human resources issues			
FNC08.01.04	Explain the nature and scope of business laws and regulations.			

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Knowledge and Skills		High School	Post Secondary	Course Notes
<i>Sample Indicators</i>	Discuss the nature of law and sources of law in the United States Describe the United States' judicial system Describe legal issues affecting businesses			
FNC08.01.05	Discuss the civil foundations of the legal environment of business.			
<i>Sample Indicators</i>	Identify the basic torts relating to business enterprises Describe the nature of legally binding contracts			
FNC08.01.06	Explore the regulatory environment of United States' businesses.			
<i>Sample Indicators</i>	Describe the nature of legal procedures Discuss the nature of debtor-creditor relationships Explain the nature of agency relationships Discuss the nature of environmental law Discuss the role of administrative law			
FNC08.01.07	Describe human resources laws and regulations.			
<i>Sample Indicators</i>	Explain the nature of human resources regulations Explain the nature of workplace regulations (including OSHA, ADA) Discuss employment relationships			
FNC08.01.08	Determine form of business ownership.			
<i>Sample Indicators</i>	Explain types of business ownership Select form of business ownership			
FNC08.01.09	Explain commerce laws and regulations.			
<i>Sample Indicators</i>	Explain the nature of trade regulations Describe the impact of anti-trust legislation			
FNC08.01.10	Discuss tax laws and regulations.			
<i>Sample Indicators</i>	Explain the nature of tax regulations on business Explain the nature of businesses' reporting requirements Develop strategies for legal/government compliance			
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.)			
<i>Sample Indicators</i>	Discuss the effect of tax laws and regulations on financial transactions			
FNC08.01.12	Discuss the nature and scope of compliance in finance.			
<i>Sample Indicators</i>	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			
Cluster Topic FNC09	EMPLOYABILITY AND CAREER DEVELOPMENT: <i>Know and understand the importance of employability skills. Explore, plan, and effectively manage careers. Know and understand the importance of entrepreneurship skills.</i>	Introduction to Business Personal Finance	All ACTG Classes COMX106, COMX 111	

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Knowledge and Skills		High School	Post Secondary	Course Notes
<i>No additional statements in the topic beyond those found in the Essential Knowledge and Skills Chart.</i>				
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.			
FNC10.01	Maintain, control, and plan the use of financial resources to protect solvency.			
FNC10.01.01	Discuss the fundamental principles of money.			
<i>Sample Indicators</i>	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			
FNC10.01.02	Analyze personal financial needs and goals.			
<i>Sample Indicators</i>	Explain the nature of financial needs (e.g., college, retirement, wills, insurance, etc.)			
	Set financial goals			
	Develop personal budget			
	Explain the need to save and invest			
FNC10.01.03	Manage personal finances to achieve financial goals.			
<i>Sample Indicators</i>	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			
FNC10.01.04	Describe the use of financial-services providers.			
<i>Sample Indicators</i>	Describe types of financial-services providers			
	Discuss considerations in selecting a financial-services provider			
FNC10.01.05	Use investment strategies.			

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Knowledge and Skills		High School	Post Secondary	Course Notes
<i>Sample Indicators</i>	Explain types of investments			
	Explain the nature of capital investment			
	Establish investment goals and objectives			
FNC10.01.06	Identify potential business threats and opportunities to protect a business's financial well-being.			
<i>Sample Indicators</i>	Describe the concept of insurance			
	Obtain insurance coverage			
	Settle insurance losses			
	Identify speculative business risks			
	Explain the nature of risk management			
FNC10.01.07	Obtain business credit and control its use.			
<i>Sample Indicators</i>	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			
FNC10.01.08	Manage financial resources to ensure solvency.			
<i>Sample Indicators</i>	Describe the nature of budgets			
	Explain the nature of operating budgets			
	Describe the nature of cost/benefit analysis			
	Determine relationships among total revenue, marginal revenue, output, and profit			
	Develop company's/department's budget			
	Forecast sales			
	Calculate financial ratios			
	Interpret financial statements			
	Describe types of financial statement analysis (e.g., ratio analysis, trend analysis, etc.)			
	Spot problems in/issues with financial statements			
FNC10.01.09	Explain the importance of financial markets in business.			
<i>Sample Indicators</i>	Describe the role of financial institutions			
	Explain types of financial markets (i.e., money markets, securities markets, property market, market for risk transfer)			
FNC10.01.10	Explain the nature of assets' values.			
	Discuss factors that affect the value of an asset (e.g., cash flows, growth rate, timing, inflation, interest rate, opportunity cost, and risk and required return)			
<i>Sample Indicators</i>	Utilize sources of securities information to make informed financial decisions.			
FNC10.01.11				
<i>Sample Indicators</i>	Describe sources of securities information			
	Read/Interpret securities table			
FNC10.01.12	Use debt and equity capital to raise funds for business growth.			

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Knowledge and Skills		High School	Post Secondary	Course Notes
<i>Sample Indicators</i>	Describe the financial needs of a business at different stages of its development Discuss factors to consider in choosing between debt and equity capital Explain the significance of a firm's capital structure			
FNC10.02	Plan, control, and organize a finance organization/department.	Introduction to Business	NA	
FNC10.02.01	Explain management's role in business success.			
<i>Sample Indicators</i>	Explain the concept of management Explain the nature of managerial ethics			
FNC10.02.02	Utilize planning tools that can guide finance organization's/department's activities.			
<i>Sample Indicators</i>	Explain the nature of business plans Develop company goals/objectives Define business mission Conduct an organizational SWOT Explain external planning considerations Identify and benchmark key performance indicators (e.g., dashboards, scorecards, etc.) Develop action plans Develop business plan			
FNC10.02.03	Control a finance organization's/department's activities.			
<i>Sample Indicators</i>	Describe the nature of managerial control (control process, types of control, what is controlled) Analyze operating results in relation to budget/industry Track performance of business plan			
FNC10.03	Monitor, plan, and control day-to-day activities required for continued business functioning.	Accounting II	NA	
FNC10.03.01	Implement expense-control strategies.			
<i>Sample Indicators</i>	Explain the nature of overhead/operating costs Explain employee's role in expense control Control use of supplies Conduct breakeven analysis Negotiate service and maintenance contracts Negotiate lease or purchase of facility Develop expense control plans Use budgets to control operations			
FNC10.03.02	Maintain property and equipment.			
<i>Sample Indicators</i>	Identify routine activities for maintaining business facilities and equipment Plan maintenance program			
FNC10.04	Discuss techniques and strategies used in finance to foster positive, ongoing relationships with customers.	Introduction to Business	NA	
FNC10.04.01	Describe characteristics, motivations, and behaviors of finance clients.			
<i>Sample Indicators</i>	Describe customer needs and wants that are met by financial products and services Explain the responsibilities of finance professionals in providing client services			
FNC10.04.02	Use Customer Relationship Management technology.			
<i>Sample Indicators</i>	Explain the use of databases in customer relationship management			

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Knowledge and Skills		High School	Post Secondary	Course Notes
	Use Customer Relationship Management (CRM) technology			
FNC10.05	Access, process, maintain, evaluate, and disseminate financial information to assist business decision-making.	Introduction to Business, Accounting II	BGEN 105	
FNC10.05.01	Explain the nature and scope of financial-information management.			
<i>Sample Indicators</i>	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	Discuss the importance of accurately reporting a business's financial position.			
<i>Sample Indicators</i>	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	Discuss the nature and scope of financial information analysis.			
<i>Sample Indicators</i>	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	Utilize financial-information technology tools.			
<i>Sample Indicators</i>	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	Obtain, develop, maintain, and improve a financial product or service mix in order to respond to market opportunities.			
FNC10.06.01	Explain the nature and scope of product/service management.	GAP	BGEN 105	
<i>Sample Indicators</i>	Explain the nature and scope of the product/service management function			
	Identify the impact of product life cycles on business decisions			
	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			

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Knowledge and Skills		High School	Post Secondary	Course Notes
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.	NA	NA	
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			

D. PATHWAY KNOWLEDGE AND SKILLS

The following knowledge and skill statements apply to all careers in the Accounting Pathway. The statements are organized within five topics.

Pathway Topic	BUSINESS LAW			
FNPA01	Describe and abide by laws and regulations in order to manage business operations and transactions in accounting.			
FNPA01.01.01	Describe regulation of accounting.	GAP	BGEN 105, BGEN 235	
<i>Sample Indicators</i>	Discuss the impact of the Sarbanes-Oxley Act of 2002 on accounting			
	Describe the role of the Securities and Exchange Commission (SEC) in regulating the accounting industry			
	Discuss state regulation of the accounting industry			
Pathway Topic	FINANCIAL ANALYSIS			
FNPA02	Utilize accounting tools, strategies, and systems to maintain, monitor, control, and plan the use of financial resources.			
FNPA02.01	Classify, record, and summarize financial data.	Accounting I,II	All ACTG Classes	
FNPA02.01.01				
<i>Sample Indicators</i>	Discuss the nature of the accounting cycle			
	Demonstrate the effects of transactions on the accounting equation			

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Knowledge and Skills		High School	Post Secondary	Course Notes
	Prepare a chart of accounts			
	Use T accounts			
	Record transactions in a general journal			
	Post journal entries to general ledger accounts			
	Prepare a trial balance			
	Journalize and post adjusting entries			
	Journalize and post closing entries			
	Prepare a post-closing trial balance			
	Prepare work sheets			
	Discuss the nature of annual reports			
	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			
FNPA02.01.02	Maintain cash controls.			
	Explain cash control procedures (e.g. signature cards, deposit slips, internal/external controls, cash clearing, etc.)			
<i>Sample Indicators</i>	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			
FNPA02.01.03	Perform accounting functions specific to a merchandising business.			
	Explain the nature of special journals			
<i>Sample Indicators</i>	Record transactions in special journals			
FNPA02.01.04	Perform accounts payable functions.			
	Explain the nature of accounts payable			
<i>Sample Indicators</i>	Maintain a vendor file			
	Analyze purchase transactions			
	Post to an accounts payable subsidiary ledger			
	Prepare a credit memorandum for returned goods			
	Process invoices for payment			
	Process accounts payable checks			

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Knowledge and Skills		High School	Post Secondary	Course Notes
FNPA02.01.05	Prepare an accounts payable schedule			
	Perform accounts receivable functions.			
	<i>Sample Indicators</i>			
	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			
	Prepare customer statements			
	Process uncollectible accounts			
	Prepare an accounts receivable schedule			
Determine uncollectible accounts receivable				
FNPA02.01.06	Maintain inventory records to track the location, quantity, and value of current assets.			
	<i>Sample Indicators</i>			
	Record inventory usage			
	Process invoice of inventory			
	Process results of inventory			
	Process inventory adjustments			
FNPA02.01.07	Determine the cost of inventory			
	Complete payroll procedures to calculate, record, and distribute payroll earnings.			
	<i>Sample Indicators</i>			
	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				
FNPA02.01.08	Perform specialized accounting procedures to track cash flow.			
	<i>Sample Indicators</i>			
	Process notes payable and receivable			
	Determine the book value of a plant asset			
	Prepare depreciation schedules			
FNPA02.01.09	Record the disposition of assets			
	Account for intangible assets			
	Analyze accounting records to make business decisions			
	Utilize cost accounting methods.			
	<i>Sample Indicators</i>			
	Maintain job order cost sheets			
	Calculate the cost of goods sold			
Compute overhead rates				
Apply overhead to jobs				
Conduct cost-volume-profit analysis				
Develop standard variable costs for a product				

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Knowledge and Skills		High School	Post Secondary	Course Notes
	Calculate variances Conduct variance analysis Perform cost allocation functions Prepare cost of production reports			
FNPA02.01.10	Prepare budget reports to make business decisions.			
<i>Sample Indicators</i>	Process preliminary budget detail Prepare budget reports Determine relevant cost and revenue data for decision-making purposes			
FNPA02.01.11	Perform accounting functions specific to a partnership.			
<i>Sample Indicators</i>	Analyze a partnership agreement Allocate profits and losses to the partners Prepare a statement of partners' equities Prepare a balance sheet for a partnership Account for the revaluation of assets and liabilities prior to the dissolution of a partnership Account for the sale of a partnership interest Account for the withdrawal of a partner from a partnership			
FNPA02.01.12	Perform accounting functions specific to a corporation.			
<i>Sample Indicators</i>	Discuss the nature of a consolidated financial statement Explain methods to account for the issuance of stock Analyze the articles of incorporation needed to start a corporation Compute the number of shares of common stock to be issued on the conversion of convertible preferred stock Compute dividends payable on stock Prepare a balance sheet for a corporation Complete a worksheet for a corporation Prepare an income statement for a corporation Prepare a statement of equity and retained earnings for a corporation			
FNPA02.01.13	Determine suitable internal accounting controls to ensure the proper recording of financial transactions.			
<i>Sample Indicators</i>	Explain the purpose of internal accounting controls Determine the components of internal accounting control procedures Maintain internal accounting controls			
FNPA02.01.14	Conduct an audit.			
<i>Sample Indicators</i>	Explain the nature of audits Discuss the nature of the Statement on Auditing Standards No. 99 (Considerations of Fraud in a Financial Statement Audit) Conduct an audit Prepare auditing reports			
FNPA02.01.15	Perform tax accounting functions.			
<i>Sample Indicators</i>	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			

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Knowledge and Skills		High School	Post Secondary	Course Notes
Pathway Topic FNPA03	INFORMATION MANAGEMENT			
FNPA03.01	Access, process, maintain, evaluate, and disseminate financial information to assist business decision-making.	Accounting I,II	ACTG 125, ACTG 205	
FNPA03.01.01	Utilize accounting technology.			
<i>Sample Indicators</i>	Discuss the use of data mining in accounting Integrate technology into accounting			
Pathway Topic FNPA04	PROFESSIONAL DEVELOPMENT			
FNPA04.01	Utilize career planning concepts, tools, and strategies to explore, obtain, and develop in an accounting career.	Accounting I,II	COMX 106	
FNPA04.01.01	Describe careers in accounting.			
<i>Sample Indicators</i>	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			
FNPA04.01.02	Discuss the role and responsibilities of senior management in accounting Explore accounting licensing and certification programs.			
<i>Sample Indicators</i>	Discuss professional designations for accountants (e.g. CPA, CMA, ABA, etc.)			
FNPA04.01.03	Describe fundamental cost accounting concepts.			
<i>Sample Indicators</i>	Explain the nature of managerial cost accounting (e.g. activities, costs, cost drivers, etc.) Discuss the use of cost-volume-profit analysis Discuss cost accounting systems (e.g. job order costing, process costing, activity-based costing [ABC], project costing, etc.) Explain the nature of cost accounting decision making Discuss the nature of cost accounting budgets Discuss the use of variance analysis for cost accounting Discuss the nature of cost allocation			
FNPA04.01.04	Discuss the significance of responsibility in accounting.			
<i>Sample Indicators</i>	Describe social responsibility in accounting Discuss responsibility accounting			
FNPA04.01.05	Describe Generally Accepted Accounting Principles (GAAP).			
<i>Sample Indicators</i>	Discuss the use of Generally Accepted Accounting Principles (GAAP)			













City College and Broadview Finance Pathway

















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