

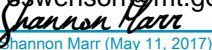


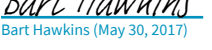
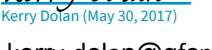





Big Sky Pathway Proposal Signature Page

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: Great Falls College MSU		High School: North Star High School	Phone: 355-4481
Team Member	Name/Affiliation	Role/Responsibility	Signature/Email Address
Amy Williams	DE & Pathways Program Manager OCHE	Manages the Big Sky Pathways Program and approves the Proposal	Signature:  Amy Williams (May 11, 2017) Email: amy.williams12@montana.edu
Eric Swenson	Specialist OPI	Ensures this Proposal meets BSP guidelines	Signature:  eswenson@mt.gov
Shannon Marr	BSP Coordinator GFC MSU	Facilitates the Proposal process and documents	Signature:  Shannon Marr (May 11, 2017)
Karleen Wolery	Business Teacher North Star High School	Business teacher who assisted with the Gap Analysis and ensures the curriculum is accurately listed in the Proposal	Signature:  Karleen Wolery (May 14, 2017) Email: kwolery@nsschools.org
Rose Spinler	Counselor North Star High School	Counselor who promotes the Pathway to students	Signature:  Rosalie Spinler (May 30, 2017)
Bart Hawkins	Superintendent North Star High School	Supports the Proposal and Pathway	Signature:  Bart Hawkins (May 30, 2017)
Kerry Dolan	Accounting Faculty GFC MSU	College faculty member and Accounting Program Director who ensures college curriculum accurate	Signature:  Kerry Dolan (May 30, 2017) Email: kerry.dolan@gfcmsu.edu

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: Framework for Business Education in Montana	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: North Star High School		BIG SKY PATHWAY PROPOSAL 
COLLEGE: Great Falls College MSU		
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

9th	Graduation Requirements Workforce/2-Year College Prep	English 9, Math I, PE/Health, Physical Science, General Business, Computer Applications I	Recommended CTE Cluster Foundation Course(s): Computer Applications I Computer Applications II General Business
	4-Year MT College/Univ Prep (Rigorous Core)	English 9, Math I, PE/Health, Physical Science, General Business, Computer Applications I	
	CTE and/or Electives	Computer Applications I & II, General Business	
10th	Graduation Requirements Workforce/2-Year College Prep	English 10, Math II, Biology, PE/Health, Computer Applications II, World History	Recommended CTE Pathway Courses: Accounting Accounting II Accounting III Accounting IV
	4-Year MT College/Univ Prep (Rigorous Core)	English 10, Math II, Biology, PE/Health, Computer Applications II, World History	
	CTE and/or Electives	Cluster Foundation and/or Pathway Courses	
11th	Graduation Requirements Workforce/2-Year College Prep	English 11, U.S. History, Math III (Advanced Math or Pre-Calculus), Science (Anatomy & Physiology, Chemistry, or Physics)	Other Recommended CTE Courses: Business Law Adult Living Skills Personal Finance
	4-Year MT College/Univ Prep (Rigorous Core)	English 11, U.S. History, Math III, Science (Anatomy & Physiology, Chemistry, or Physics)	
	CTE and/or Electives	CTE Pathway and other Recommended CTE Courses	
12th	Graduation Requirements Workforce/2-Year College Prep	English 12, Government	Career & Technical Student Organization(s): BPA FCCLA Skills USA
	4-Year MT College/Univ Prep (Rigorous Core)	English 12, Government	
	CTE and/or Electives	Pathway Courses	

Additional Graduation Requirements: 1 year Fine Art, 2 year Career and Technical Education, 4 years electives
Additional 4-Year College Prep Requirements: two credits of the following: Spanish, Fine Arts, and/or Career and Technical Education
Additional Rigorous Core Requirements: 4 years of math (at least one above Advanced Math), 4 years of lab sciences (Earth Science, Biology, A & P, Chemistry or Physics), a combination of four years of Spanish, Fine Arts, and/or Career and Technical Education

ADVANCED LEARNING OPPORTUNITIES High School to College/Career Linkages

Advanced Placement or IB courses: AP English

Dual Enrollment courses:

ACTG 101-Accounting Procedures
 BGEN 105-Introduction to Business
 CAPP 131-Basic MS Office
 COMX 115-Intro to Interpersonal Communication
 M 108-Business Math
 M105-Contemporary Math
 M 121-College Algebra
 WRIT 101-College Writing
 STAT 216-Intro to Statistics
 WRIT 121-Technical Writing

Online courses through Great Falls College (other on-line courses available from other colleges and MT Digital Academy):

ACTG 101-Accounting Principles
 BGEN 105-Intro to Business
 CAPP 156-Excel
 COMX 115-Intro to Interpersonal Communication
 M 105-Contemporary Math
 M 108-Business Math
 M 121-College Algebra
 WRIT 101-College Writing
 WRIT 121-Technical Writing

POSTSECONDARY PROGRAM OF STUDY

	Math	English	Major	Other
13—Semester 1	M 105-Contemporary Math OR M121-College Algebra	WRIT 101--College Writing OR WRIT 121-Intro to Technical Writing	ACTG 101—Accounting Procedures I CAPP 131-Basic MS Office BGEN 105-Intro to Business	COLS 103-Becoming a Successful Student
13—Semester 2	M 108-Business Math OR STAT 216-Intro to Statistics		ACTG 102—Accounting Procedures II ACTG 180—Payroll Accounting CAPP 156—MS Excel CAPP 105-Computer Calculators	
14—Semester 1			ACTG 201—Principles of Financial Accounting ACTG 211-Income Tax Fundamentals COMX 115-Intro to Interpersonal Communication BGEN 235-Business Law	Suggested Electives: ECNS 201-Principles of Microeconomics ECNS 202-Principles of Macroeconomics STAT 216-Intro to Statistics CAPP 158-MS Access CAPP 266-Advanced Excel ACTG 291-Special Topics-Accounting CSCI 100-Intro to Programming
14—Semester 2		WRIT 220-Business & Professional Writing	ACTG 202—Principles of Managerial Accounting ACTG 205-Computerized Accounting ACTG 215-Government & NFP Accounting	ECNS 201-Principles of Microeconomics ECNS 202-Principles of Macroeconomics STAT 216-Intro to Statistics CAPP 158-MS Access CAPP 266-Advanced Excel ACTG 291-Special Topics:Accounting CSCI 100-Intro to Programming

MONTANA POSTSECONDARY OPPORTUNITIES

Montana University System Degree and Program Inventory:

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 	Payroll Accounting – FVCC Bookkeeping – HC
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 – CC, FVCC, FPCC, SCC Bookkeeping – HC, HC-Tech, GC
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 (<i>if prepared academically in math and English</i>) 	Accounting – HC, MC, CC, HC-Tech, GFC, FVCC Accounting Technology – MC
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 – MT Tech Business/Finance option – MSU, MSUB

Degree and Program Inventory above may not be all inclusive

PATHWAY DESCRIPTION

Accounting Pathway: 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.

C. CLUSTER 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.

Cluster Topic FNC01	ACADEMIC FOUNDATIONS: Achieve additional academic knowledge and skills required to pursue the full range of career and postsecondary education opportunities within a career cluster.		
FNC01.01	Solve mathematical problems to obtain information for decision making in finance.		
FNC01.01.01	Employ numbers and operations in finance.	I General Business I Accounting I, II, III, IV I Math I, II, III I Calculus I ALS/Personal Finance	R. Business Math (M108) E. Contemporary Math (M105) I. Introduction to Statistics (STAT 216) E. College Algebra (M121)
<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.	I Math I, II, III I Calculus	R. Business Math (M108) E. Contemporary Math (M105) I. Introduction to Statistics (STAT 216) E. College Algebra (M121)
<i>Sample Indicators</i>	Recognize patterns and mathematical relations Use algebraic symbols to represent, solve, and analyze mathematical problems Create mathematical models from real-life situations Represent changes in quantities mathematically Determine rate of change mathematically Interpret graphical and numerical data		

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC01.01.03	Employ measurement skills to make business decisions.		R. Contemporary Math (M105) I. Introduction to Statistics (STAT 216)	
<i>Sample Indicators</i>	Recognize measurable attributes of objects Take measurements correctly			
FNC01.01.04	Perform data analysis to make business decisions.		I. Contemporary Math (M105) I. Introduction to Statistics (STAT 216)	
<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			
FNC01.01.05	Use problem-solving techniques to evaluate the accuracy of mathematical responses in finance.	I Math I, II, III I Calculus I.ALS/Personal Finance	I. Introduction to Statistics (STAT 216) R. Contemporary Math (M105) E. College Algebra (M121)	
<i>Sample Indicators</i>	Identify problem-solving techniques Apply a variety of problem-solving strategies Adjust problem-solving strategies, when needed			
FNC01.02	Discuss the economic principles and concepts fundamental to financial operations.			
FNC01.02.01	Discuss economic concepts impacting finance.	I General Business I.ALS/Personal Finance	I. Intro to Business (BGEN 105) R. Principles of Microeconomics (ECNS 201)	ECNS 201 is an elective course at the AAS degree level but is typically required at the B.S. level.
<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			
FNC01.02.02	Explain the nature of business.	I General Business	I. Intro to Business (BGEN 105)	
<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			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC01.02.03	Describe economic systems.		I. Intro to Business (BGEN 105) I. Principles of Microeconomics (ECNS 201) I. Accounting Procedures II (ACTG 102) R. Prin. Financial Accounting (ACTG 201) R. Prin. Managerial Accounting (ACTG 202)	ECNS 201 is an elective course at the AAS degree level but is typically required at the B.S. level.
<i>Sample Indicators</i>	Explain the types of economic systems Explain the concept of private enterprise Identify factors affecting a business's profit Determine factors affecting business risk Explain the concept of competition Describe market structures	I General Business I Accounting I, II, III, IV I ALS/Personal Finance		
FNC01.02.04	Explain the impact of government on business activities.		I. Intro to Business (BGEN 105) R. Payroll Accounting (ACTG 180) R. Income Tax Fundamentals (ACTG 211) R. Legal Environment (BGEN 235) R. Prin. Of Macroeconomics (ECNS 202)	ECNS 202 is an elective course at the AAS degree level but is typically required at the B.S. level.
<i>Sample Indicators</i>	Determine the relationship between government and business Describe the nature of taxes Discuss the nature of monetary policy Discuss the supply and demand for money Explain the role of the Federal Reserve System Explain the concept of fiscal policies Describe the effects of fiscal and monetary policies	I General Business I ALS/Personal Finance I Business Law		
FNC01.02.05	Analyze cost/profit relationships in finance.		I. Intro to Business (BGEN 105) R. Principles of Microeconomics (ECNS 201) R. Principles of Macroeconomics (ECNS 202)	ECNS 201 and 202 are elective courses at the AAS degree level but are typically required at the B.S. level.
<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	I Accounting I, II, III, IV		

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC01.02.06	Describe economic indicators impacting financial decision-making.	I General Business I ALS/Personal Finance	I. Principles of Macroeconomics (ECNS 202)	ECNS 202 is an elective course at the AAS degree level but is typically required at the B.S. level.
<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. Intro to Business (BGEN 105) R. Principles of Macroeconomics (ECNS 202)	ECNS 202 is an elective course at the AAS degree level but is typically required at the B.S. level.
<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.	I ALS/Personal Finance	I. Intro to Business (BGEN 105)	
<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 Assess human behavior			
FNC01.04	Integrate psychological knowledge to understand finance customer motivation.			
FNC01.04.01	Apply psychological knowledge to facilitate finance activities.		I. Intro to Business (BGEN 105)	
<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 Analyze cues to basic drives/motives Analyze the development of motives			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
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>	I English 9-12 I General Business I ALS/Personal Finance	R. College Writing I (WRIT 101) R. Technical Writing (WRIT 121) R. Business & Prof. Writing (WRIT 220)	
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>	I Accounting I, II, III I General Business I ALS/Personal Finance	I. Accounting Procedures I (ACTG 101) I. Accounting Procedures II (ACTG 102) R. Prin. Of Financial Accounting (ACTG 201) R. Prin. Of Managerial Accounting (ACTG 202) E. Payroll Accounting (ACTG 180) E. Computerized Accounting (ACTG 205)	
Cluster Topic FNC04	INFORMATION TECHNOLOGY APPLICATIONS: Use information technology tools specific to the career cluster to access, manage, integrate, and create information. <i>No additional statements in the topic beyond those found in the Essential Knowledge and Skills Chart.</i>	I General Business I Accounting I, II, III, IV I Computer Applications I, II I Computer Projects I ALS/Personal Finance	I. Basic MS Office (CAPP 131) I. Computer Calculators (CAPP 105) R. MS Excel (CAPP 156) R. MS Access (CAPP 158) E. Computerized Accounting (ACTG 205) E. Payroll Accounting (ACTG 180)	
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.		I. Intro to Business (BGEN 105)	
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.			
FNC05.01.01	Employ entrepreneurial discovery strategies in finance.	I General Business I ALS/Personal Finance	I. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. and Masters level.
<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			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC05.01.02	Develop concept for new finance venture.	I General Business	I. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. and Masters level.
<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. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. and Masters level.
<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			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC05.01.04	Actualize new finance venture.		I. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. and Masters level.
<i>Sample Indicators</i>	Use external resources to supplement entrepreneur's expertise			
	Explain the complexity of business operations			
	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. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. and Masters level.
<i>Sample Indicators</i>	Explain the need for continuation planning			
	Describe methods of venture harvesting			
	Evaluate options for continued venture involvement			
	Develop exit strategies			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC05.02	Analyze accounting systems to examine their contribution to the fiscal stability of businesses.			
FNC05.02.01	Describe the nature and scope of accounting.		I. Intro to Business (BGEN 105) I. Accounting Procedures I (ACTG 101) I. Accounting Procedures II (ACTG 102) R. Prin. Of Financial Accounting (ACTG 201) R. Prin. Of Managerial Accounting (ACTG 202) E. Computerized Accounting (ACTG 205) E. Payroll Accounting (ACTG 180) E. Legal Environment (BGEN 235)	
<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	I Accounting I, II, III, IV		
FNC05.02.02	Implement accounting procedures for tracking money flow and determining financial status.		I. Intro to Business (BGEN 105) I. Accounting Procedures I (ACTG 101) I. Accounting Procedures II (ACTG 102) E. Prin. Of Financial Accounting (ACTG 201) E. Prin. Of Managerial Accounting (ACTG 202)	
<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	I Accounting I, II, III, IV		
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.		I. Intro to Business (BGEN 105) I. Prin. Of Financial Accounting (ACTG 201) I. Prin. Of Managerial Accounting (ACTG 202) R. Legal Environment (BGEN 235)	Additional coursework is typically required at the B.S. and Masters level.
<i>Sample Indicators</i>	Explain the role of finance in business Discuss the role of ethics in finance Explain legal considerations for finance Discuss trends in the current financial environment (i.e., consolidation, regulatory burden, role of technology, and globalization)			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC05.04	Plan, staff, lead, and organize human resources in finance to enhance productivity and job satisfaction.			
FNC05.04.01	Describe the role and function of human resources management.	I General Business I ALS/Personal Finance	I. Intro to Business (BGEN 105) I. Payroll Accounting (ACTG 180)	Additional coursework is typically required at the B.S. and Masters level.
<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.	I Accounting I, II, III, IV I Business Challenge I General Business I ALS/Personal Finance	I. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. and Masters level.
<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 Accounting I, II, III, IV I ALS/Personal Finance	I. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. and Masters level.
<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. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. and Masters level.
<i>Sample Indicators</i>	Identify company's unique selling proposition Identify internal and external service standards			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC05.06	Utilize customer relations techniques and strategies to foster positive, ongoing relationships with finance customers.	I ALS/Personal Finance		
FNC05.06.01	Foster positive relationships with finance customers.		I. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. and Masters level.
<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. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. and Masters level.
<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. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. and Masters level.
<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			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC05.07	Plan, monitor, and control day-to-day activities to enable continued functioning in finance.			
FNC05.07.01	Discuss operation's role and function in finance.	I Accounting I, II, III, IV	I. Intro to Business (BGEN 105) R. Computerized Accounting (ACTG 205)	
<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. Intro to Business (BGEN 105) I. Accounting Procedures I (ACTG 101)	Operations management is typically required at the B.S. or Master's Level.
<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 Accounting I, II, III, IV I Business Challenge	I. Intro to Business (BGEN 105)	Operations management is typically required at the B.S. or Master's Level.
<i>Sample Indicators</i>	Explain the concept of production Describe production activities			
FNC05.07.04	Implement quality-control processes in finance.		I. Intro to Business (BGEN 105)	Operations management is typically required at the B.S. or Master's Level.
<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			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
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.			
FNC06.01.01	Adhere to health and safety regulations in finance.		I. Intro to Business (BGEN 105) R. Legal Environment (BGEN 235)	
<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. Intro to Business (BGEN 105) R. Legal Environment (BGEN 235)	
<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. Intro to Business (BGEN 105) R. Legal Environment (BGEN 235)	
<i>Sample Indicators</i>	Identify potential safety issues			
	Establish safety policies and procedures			
FNC06.01.04	Implement security policies/procedures in finance.		I. Intro to Business (BGEN 105) R. Legal Environment (BGEN 235)	
<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. Intro to Business (BGEN 105) I. Accounting Procedures I (ACTG 101) R. Prin. Of Financial Accounting (ACTG 201) R. Legal Environment (BGEN 235)	
<i>Sample Indicators</i>	Identify potential security issues			
	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			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
Cluster Topic FNC07	LEADERSHIP AND TEAMWORK: Use leadership and teamwork skills in collaborating with others to accomplish organizational goals and objectives. <i>No additional statements in the topic beyond those found in the Essential Knowledge and Skills Chart.</i>	I ALS/Personal Finance	I. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. and Masters level.
Cluster Topic FNC08	ETHICS AND LEGAL RESPONSIBILITIES: Know and understand the importance of professional ethics and legal responsibilities.	I ALS/Personal Finance Business Law		
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. Intro to Business (BGEN 105) E. Legal Environment (BGEN 235)	
<i>Sample Indicators</i>	Respect the privacy of others Explain ethical considerations in providing information Protect confidential information Determine information appropriate to obtain from a client or another employee			
FNC08.01.02	Apply ethics in finance.	I General Business I ALS/Personal Finance	I. Intro to Business (BGEN 105) E. Legal Environment (BGEN 235)	Additional coursework is typically required at the B.S. and Masters level.
<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 Accounting I, II, III, IV I Business Challenge I General Business I ALS/Personal Finance	I. Intro to business (BGEN 105) R. Payroll Accounting (ACTG 180)	Additional coursework is typically required at the B.S. and Masters level.
<i>Sample Indicators</i>	Treat others fairly at work Describe ethics in human resources issues			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC08.01.04	Explain the nature and scope of business laws and regulations.	I Business Law I ALS/Personal Finance	I. Intro to Business (BGEN 105) E. Payroll Accounting (ACTG 180) E. Legal Environment (BGEN 235)	
<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 Business Law I ALS/Personal Finance	I. Intro to Business (BGEN 105) E. Legal Environment (BGEN 235)	
<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 Business Law I ALS/Personal Finance I Accounting I, II, III, IV	I. Intro to Business (BGEN 105) I. Accounting Procedures I (ACTG 101) R. Prin. Of Financial Accounting (ACTG 201) R. Payroll Accounting (ACTG 180) E. Legal Environment (BGEN 235)	
<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 General Business I ALS/Personal Finance	I. Intro to Business (BGEN 105) I. Payroll Accounting (ACTG 180) I. Legal Environment (BGEN 235)	Note that BUS 230 and BUS 238 are electives of the Accounting program but required for the Business program. These courses may be required at the B.S. or Master's Level.
<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 General Business I Accounting I, II, III, IV	I. Intro to Business (BGEN 105) I. Accounting Procedures I (ACTG 101) R. Accounting Procedures II (ACTG 102) E. Legal Environment (BGEN 235)	
<i>Sample Indicators</i>	Explain types of business ownership Select form of business ownership			
FNC08.01.09	Explain commerce laws and regulations.		E. Legal Environment (BGEN 235)	
<i>Sample Indicators</i>	Explain the nature of trade regulations Describe the impact of anti-trust legislation			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC08.01.10	Discuss tax laws and regulations.		I. Intro to Business (BGEN 105) I. Accounting Procedures I (ACTG 101) I. Prin. Of Financial Accounting (ACTG 201) E. Payroll Accounting (ACTG 180) E. Legal Environment (BGEN 235) E. Income Tax (ACTG 211)	
		I General Business I Accounting I, II, III, IV I Business Law		
<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.		I. Intro to Business (BGEN 105) I. Accounting Procedures I (ACTG 101) I. Prin. Of Financial Accounting (ACTG 201) E. Payroll Accounting (ACTG 180) E. Legal Environment (BGEN 235)	
		I ALS/Personal Finance		
<i>Sample Indicators</i>	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			
FNC08.01.12	Discuss the nature and scope of compliance in finance.		I. Intro to Business (BGEN 105) I. Accounting Procedures I (ACTG 101) I. Prin. Of Financial Accounting (ACTG 201) E. Payroll Accounting (ACTG 180) E. Legal Environment (BGEN 235) E. Income Tax (ACTG 211)	
<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			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
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>	I General Business I Accounting I, II, III, IV I ALS/Personal Finance	I. Interpersonal Comm. (COMX 115) I. Business & Prof. Writing (WRIT 220)	
	<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.	I General Business I Accounting I, II, III, IV I ALS/Personal Finance		
FNC10.01.01	Discuss the fundamental principles of money.		I. Intro to Business (BGEN 105) I. Business Math (MATH 108) I. Accounting Procedures I (ACTG 101) R. Prin. Of Financial Accounting (ACTG 201) R. Legal Environment (BGEN 235)	
<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			
FNC10.01.02	Explain legal responsibilities associated with financial exchanges 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	I General Business	I. Intro to Business (BUS 106) I. Legal Environment (BUS 106)	

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC10.01.03	Manage ALS/Personal Finances to achieve financial goals.		I. Intro to Business (BGEN 105) I. Accounting Procedures I (ACTG 101) R. Prin. Of Financial Accounting (ACTG 201) E. Payroll Accounting (ACTG 180) E. Income Tax (ACTG 211)	
<i>Sample Indicators</i>	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)	I General Business I Accounting I, II, III, IV I ALS/Personal Finance		
FNC10.01.04	Describe the use of financial-services providers.	I General Business I ALS/Personal Finance	I. Intro to Business (BGEN 105)	
<i>Sample Indicators</i>	Describe types of financial-services providers Discuss considerations in selecting a financial-services provider			
FNC10.01.05	Use investment strategies.	I General Business I Accounting I, II, III, IV I ALS/Personal Finance	I. Accounting Procedures II (ACTG 102) I. Prin. Of Financial Accounting (ACTG 201)	Additional coursework is typically required at the B.S. or Masters level.
<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 General Business I Accounting I, II, III, IV I ALS/Personal Finance	I. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. or Masters level.
<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 General Business I ALS/Personal Finance	I. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. or Masters level.

Career Clusters Knowledge and Skills		HS	PS	Course Notes	
<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.			Additional coursework is typically required at the B.S. or Masters level.	
<i>Sample Indicators</i>		I Accounting I, II, III, IV I ALS/Personal Finance	I. Accounting Procedures II (ACTG 102) R. Prin. Of Financial Accounting (ACTG 201) R. Prin. Of Managerial Accounting (ACGT 202)		
	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				
FNC10.01.09	Interpret financial statements				
	Describe types of financial statement analysis (e.g., ratio analysis, trend analysis, etc.)				
	Spot problems in/issues with financial statements				
	Explain the importance of financial markets in business.	I Accounting I, II, III, IV I ALS/Personal Finance I General Business	I. Accounting Procedures II (ACTG 102) I. Prin. Of Financial Accounting (ACTG 201)	Additional coursework is typically required at the B.S. or Masters level.	
	<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)			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC10.01.10	Explain the nature of assets' values. <i>Sample Indicators</i> 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 Accounting I, II, III, IV I ALS/Personal Finance	I. Accounting Procedures I (ACTG 101) I. Accounting Procedures II (ACTG 102) I. Prin. Of Financial Accounting (ACTG 201) I. Prin. Of Managerial Accounting (ACGT 202)	Additional coursework is typically required at the B.S. or Masters level.
FNC10.01.11	Utilize sources of securities information to make informed financial decisions. <i>Sample Indicators</i> Describe sources of securities information Read/Interpret securities table	I General Business I ALS/Personal Finance		Additional coursework is typically required at the B.S. or Masters level.
FNC10.01.12	Use debt and equity capital to raise funds for business growth. <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		I. Intro to Business (BGEN 105) I. Accounting Procedures II (ACTG 102) E. Prin. Of Financial Accounting (ACTG 201)	
FNC10.02	Plan, control, and organize a finance organization/department.			
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	I General Business I ALS/Personal Finance	I. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. or Masters level.

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC10.02.02	Utilize planning tools that can guide finance organization's/department's activities.	I General Business I ALS/Personal Finance	I. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. or Masters level.
<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. Prin. Of Financial Accounting (ACTG 201) E. Prin. Of Managerial Accounting (ACTG 202)	Additional coursework is typically required at the B.S. or Masters level.
<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.			
FNC10.03.01	Implement expense-control strategies.	I Accounting I, II, III, IV	I. Prin. Of Managerial Accounting (ACTG 202)	
<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. Intro to Business (BGEN 105)	
<i>Sample Indicators</i>	Identify routine activities for maintaining business facilities and equipment	I Accounting I, II, III, IV		
	Plan maintenance program			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC10.04	Discuss techniques and strategies used in finance to foster positive, ongoing relationships with customers.			
FNC10.04.01	Describe characteristics, motivations, and behaviors of finance clients.	I General Business I ALS/Personal Finance	I. Intro to Business (BGEN 105)	
<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.			Coursework may be required at the B.S. or Master's Level
<i>Sample Indicators</i>	Explain the use of databases in customer relationship management Use Customer Relationship Management (CRM) technology			
FNC10.05	Access, process, maintain, evaluate, and disseminate financial information to assist business decision-making.			
FNC10.05.01	Explain the nature and scope of financial-information management.	I Accounting I, II, III, IV I ALS/Personal Finance	I. Accounting Procedures I (ACTG 1010) E. Computerized Accounting (ACTG 205)	
<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 Accounting I, II, III, IV I ALS/Personal Finance	I. Accounting procedures I (ACTG 101) R. Payroll Accounting (ACTG 180) E. Computerized Accounting (ACTG 205)	
<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)			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC10.05.03	Discuss the nature and scope of financial information analysis.		I. Intro to Business (BGEN 105) I. Accounting Procedures I (ACTG 101) I. Accounting Procedures II (ACTG 102) R. Prin. Of Financial Accounting (ACTG 201) R. Prin. Of Managerial Accounting (ACTG 202)	
<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)	I Accounting I, II, III, IV I General Business		
FNC10.05.04	Utilize financial-information technology tools.		I. Basic MS Office (CAPP 131) I. MS Excel (CAPP 156) E. Advanced MS Excel (CAPP 266) I. MS Access (CAPP 158) R. Computerized Accounting (ACTG 205)	
<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	I Accounting I, II, III, IV I ALS/Personal Finance		
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.		I. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. or Masters level.
<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			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNC10.06.02	Develop a financial product/service mix.		I. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. or Masters level.
<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. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. or Masters level.
<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. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. or Masters level.
<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. Intro to Business (BGEN 105)	
<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. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. or Masters level.
<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. Intro to Business (BGEN 105)	Additional coursework is typically required at the B.S. or Masters level.
<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			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNPA02.01.12 <i>Sample Indicators</i>	Perform accounting functions specific to a corporation. 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		I. Accounting Procedures I (ACTG 101) I. Accounting Procedures II (ACTG 102) E. Prin. Of Financial Accounting (ACTG 201) E. Prin. Of Managerial Accounting (ACTG 202)	
FNPA02.01.13 <i>Sample Indicators</i>	Determine suitable internal accounting controls to ensure the proper recording of financial transactions. Explain the purpose of internal accounting controls Determine the components of internal accounting control procedures Maintain internal accounting controls		I. Accounting Procedures I (ACTG 101) R. Prin. Of Financial Accounting (ACTG 201) R. Computerized Accounting (ACTG 205)	
FNPA02.01.14 <i>Sample Indicators</i>	Conduct an audit. 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			Scope is beyond that of A.S. degree. Additional coursework may be required at the B.S. or Master's level.
FNPA02.01.15 <i>Sample Indicators</i>	Perform tax accounting functions. 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		I. Income Tax (ACTG 211)	Additional coursework may be required at the B.S. or Master's Level

Career Clusters Knowledge and Skills		HS	PS	Course Notes
Pathway Topic FNPA03	INFORMATION MANAGEMENT			
FNPA03.01	Access, process, maintain, evaluate, and disseminate financial information to assist business decision-making.			
FNPA03.01.01	Utilize accounting technology.	I Accounting I, II, III, IV	R. Payroll Accounting (ACTG 180) E. Computerized Accounting (ACTG 205)	
<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.			
FNPA04.01.01	Describe careers in accounting.	I General Business I Accounting I, II, III, IV I ALS/Personal Finance	I. Accounting Procedures I (ACTG 101) I. Payroll Accounting (ACTG 180) I. Income Tax (ACTG 211)	
<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			
	Discuss the role and responsibilities of senior management in accounting			

Career Clusters Knowledge and Skills		HS	PS	Course Notes
FNPA04.01.02	Explore accounting licensing and certification programs. Discuss professional designations for accountants (e.g. CPA, CMA, ABA, etc.) <i>Sample Indicators</i>	I Accounting I, II, III, IV	I. Accounting Procedures I (ACTG 101) I. Income Tax (ACTG 211)	
FNPA04.01.03	Describe fundamental cost accounting concepts. Explain the nature of managerial cost accounting (e.g. activities, costs, cost drivers, etc.) <i>Sample Indicators</i> 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		E. Prin. Of Managerial Accounting (ACTG 202)	
FNPA04.01.04	Discuss the significance of responsibility in accounting. <i>Sample Indicators</i> Describe social responsibility in accounting Discuss responsibility accounting		I. Accounting Procedures I (ACTG 101) I. Accounting Procedures II (ACTG 102) R. Prin. Of Financial Accounting (ACTG 201) R. Prin. Of Managerial Accounting (ACTG 202)	
FNPA04.01.05	Describe Generally Accepted Accounting Principles (GAAP). <i>Sample Indicators</i> Discuss the use of Generally Accepted Accounting Principles (GAAP)		I. Accounting Procedures I (ACTG 101) I. Accounting Procedures II (ACTG 102) I. Gov. & NFP Accounting (ACTG 215) R. Prin. Of Financial Accounting (ACTG 201) R. Prin. Of Managerial Accounting (ACTG 202)	













GFC MSU/North Star Finance-Accounting Pathway
















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