

Course: Accounting

Total Framework Hours: 180 Hours

CIP Code: 520301/520307

Type: Preparatory

Career Cluster: Finance

Date Last Modified: Tuesday, January 28, 2014

Resources and Standard used in Framework Development:

Standards used for this framework are from the OSPI Model Framework for 520301/520307 Accounting

Unit 1 REVIEW THE ACCOUNTING CYCLE

Hours: 10

Performance Assessment(s):

Accounting Cycle Review Assessment

Leadership Alignment:

Embedded Leadership Activities

21st Century interdisciplinary theme-- financial, economic, business & entrepreneurial literacy

4.A.1 Access information efficiently (time) and effectively (sources)

4.A.2 Evaluate information critically and competently

8.B.1 Monitor, define, prioritize and complete tasks without direct oversight

9.B.1 Respect cultural differences and work effectively with people from a range of social and cultural backgrounds

10.B.1 Demonstrate additional attributes associated with producing high quality products including the abilities to:

a.work positively and ethically

b.manage time and projects effectively

c.multi-task

d.participate actively, as well as be reliable and punctual

e.present oneself professionally and with proper etiquette

f.collaborate and cooperate effectively with teams

g.respect and appreciate team diversity

h.be accountable for results

Standards and Competencies

Financial Reports

- Identify sources for obtaining financial reports
- Describe the users and uses of financial information
- Identify the sections in an annual report and the purpose of each section
- Describe the information provided in each financial statement and how the statements articulate with each other
- Describe the relationship between assets, liabilities, and equity on the balance sheet
- Identify and explain the classifications within assets, liabilities, and equity
- Identify the classifications in an income statement and explain their relationship to each other (revenue, expense, gains, losses)
- Describe changes in the ownership structure using the statement of equity
- Explain how the different types of business operations are reflected in the financial statements

Financial Analysis

- Discuss the information that can be obtained from analyzing financial statements

Accounting Principles

- Define assets, liabilities, equity, revenue, expenses, gains, and losses
- Describe the criteria used to determine revenue recognition

- Record revenue-related transactions
- Describe the criteria used to determine expense recognition
- Record expense-related transactions

Accounting Process

- Describe the purpose of the accounting system
- Describe the purpose of journals and ledgers and their relationship
- Analyze and describe how business transactions impact the accounting equation
- Apply the double-entry system of accounting to record business transactions and prepare a trial balance
- Describe the relationship between the closing process, the financial statements, and the post-closing trial balance

Aligned to Washington State Standards

Arts

Communication - Speaking and Listening

Health and Fitness

Language

- 4a - Use context (e.g., the overall meaning of a sentence, paragraph, or text; a word's position or function in a sentence) as a clue to the meaning of a word or phrase.
- 4b - Identify and correctly use patterns of word changes that indicate different meanings or parts of speech (e.g., conceive, conception, conceivable).
- 4d - Verify the preliminary determination of the meaning of a word or phrase (e.g., by checking the inferred meaning in context or in a dictionary).

Mathematics

Reading

CC: Reading Informational Text

- 4 - Determine the meaning of words and phrases as they are used in a text, including figurative, connotative, and technical meanings; analyze how an author uses and refines the

CC: College and Career Readiness Anchor Standards for Reading

- 10 - Read and comprehend complex literary and informational texts independently and proficiently.

Science

Social Studies

Writing

CC: College and Career Readiness Anchor Standards for Writing

- 4 - Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience.

21st Century Skills

LEARNING AND INNOVATION

Creativity and Innovation

- Think Creatively
- Work Creatively with Others
- Implement Innovations

Creative Thinking and Problem Solving

- Reason Effectively
- Use Systems Thinking
- Make Judgements and Decisions
- Solve Problems

Communication and Collaboration

- Communicate Clearly
- Collaborate with Others

INFORMATION, MEDIA AND TECHNOLOGY SKILLS

Information Literacy

- Access and Evaluate Information
- Use and Manage Information

Media Literacy

- Analyze Media
- Create Media Products

Information, Communications, and Technology (ICT Literacy)

- Apply Technology Effectively

LIFE AND CAREER SKILLS

Flexibility and Adaptability

- Adapt to Change
- Be Flexible

Initiative and Self-Direction

- Manage Goals and Time
- Work Independently
- Be Self-Directed Learners

Social and Cross-Cultural

- Interact Effectively with Others
- Work Effectively in Diverse Teams

Productivity and Accountability

- Manage Projects
- Produce Results

Leadership and Responsibility

- Guide and Lead Others
- Be Responsible to Others

Performance Assessment(s):

Examview test banks used to match learning targets for each chapter
Performance/Production-based tests used to match learning targets for each chapter

Leadership Alignment:

Embedded Leadership Activities

21st Century interdisciplinary theme-- financial, economic, business & entrepreneurial literacy

4.A.1 Access information efficiently (time) and effectively (sources)

4.A.2 Evaluate information critically and competently

8.B.1 Monitor, define, prioritize and complete tasks without direct oversight

9.B.1 Respect cultural differences and work effectively with people from a range of social and cultural backgrounds

10.B.1 Demonstrate additional attributes associated with producing high quality products including the abilities to:

a. work positively and ethically

b. manage time and projects effectively

c. multi-task

d. participate actively, as well as be reliable and punctual

e. present oneself professionally and with proper etiquette

f. collaborate and cooperate effectively with teams

g. respect and appreciate team diversity

h. be accountable for results

Standards and Competencies

Financial Reports

- Identify sources for obtaining financial reports
- Describe the users and uses of financial information
- Describe the relationship between assets, liabilities, and equity on the balance sheet
- Identify and explain the classifications within assets, liabilities, and equity
- Identify the classifications in an income statement and explain their relationship to each other (revenue, expense, gains, losses)

Accounting Principles

- Define assets, liabilities, equity, revenue, expenses, gains, and losses
- Explain the accounting methods used to determine the value of accounts receivable to be reported on the balance sheet and describe the effect on the income statement
- Determine the cost of inventory for merchandising and manufacturing businesses and apply appropriate valuation methods
- Identify and describe the cost flow assumptions for inventory and explain the impact on the balance sheet and income statement
- Record transactions for accounts receivable, including uncollectible accounts, write-offs, and recoveries
- Explain the difference between the periodic and perpetual inventory methods
- Determine the costs of property, plant and equipment, natural resources, and intangible assets
- Explain the purpose of cost allocation
- Identify, calculate, and record depreciation, depletion, and amortization and explain the impact on the financial statements
- Record transactions for accounts payable and other short-term debt

Accounting Process

- Apply the double-entry system of accounting to record business transactions and prepare a trial balance
- Explain the need for adjusting entries and record adjusting entries
- Explain the purposes of the closing process and record closing entries

Interpretation and Use of Data

- Identify and apply internal control procedures used to safeguard assets and ensure the integrity of the accounting information system

Aligned to Washington State Standards

Arts

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Health and Fitness

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CC: Reading for Literacy in Science and Technical Subjects

- 4 - Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 11–12

Science

Social Studies

Writing

CC: College and Career Readiness Anchor Standards for Writing

- 2 - Write informative/explanatory texts to examine and convey complex ideas and information clearly and accurately through the effective selection, organization, and analysis of

21st Century Skills

LEARNING AND INNOVATION

Creativity and Innovation

- Think Creatively
- Work Creatively with Others
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Creative Thinking and Problem Solving

- Reason Effectively
- Use Systems Thinking
- Make Judgements and Decisions
- Solve Problems

Communication and Collaboration

- Communicate Clearly
- Collaborate with Others

INFORMATION, MEDIA AND TECHNOLOGY SKILLS

Information Literacy

- Access and Evaluate Information
- Use and Manage Information

Media Literacy

- Analyze Media
- Create Media Products

Information, Communications, and Technology (ICT Literacy)

- Apply Technology Effectively

LIFE AND CAREER SKILLS

Flexibility and Adaptability

- Adapt to Change
- Be Flexible

Initiative and Self-Direction

- Manage Goals and Time
- Work Independently
- Be Self-Directed Learners

Social and Cross-Cultural

- Interact Effectively with Others
- Work Effectively in Diverse Teams

Productivity and Accountability

- Manage Projects
- Produce Results

Leadership and Responsibility

- Guide and Lead Others
- Be Responsible to Others

Performance Assessment(s):

Examview test banks used to match learning targets for each chapter
Performance/Production-based tests used to match learning targets for each chapter

Leadership Alignment:

Embedded Leadership Activities
21st Century interdisciplinary theme-- financial, economic, business & entrepreneurial literacy
4.A.1 Access information efficiently (time) and effectively (sources)
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d.participate actively, as well as be reliable and punctual
e.present oneself professionally and with proper etiquette
f.collaborate and cooperate effectively with teams
g.respect and appreciate team diversity
h.be accountable for results

Standards and Competencies**Financial Reports**

- Identify sources for obtaining financial reports
- Describe the users and uses of financial information
- Identify the sections in an annual report and the purpose of each section
- Explain the role of management and the auditor in preparing and issuing an annual report
- Explain the role of accounting and regulatory organizations in relation to financial reports
- Describe the information provided in each financial statement and how the statements articulate with each other
- Describe the relationship between assets, liabilities, and equity on the balance sheet
- Identify and explain the classifications within assets, liabilities, and equity
- Identify the different formats of an income statement
- Identify the classifications in an income statement and explain their relationship to each other (revenue, expense, gains, losses)
- Describe changes in the ownership structure using the statement of equity
- Explain how the different forms of business ownership are reported in the financial statements
- Explain how the different types of business operations are reflected in the financial statements
- Identify and explain the business activities reported in a statement of cash flows (operating, investing, financing)

Financial Analysis

- Discuss the information that can be obtained from analyzing financial statements
- Recognize the primary areas of analysis (trend analysis, profitability, liquidity, capital structure) and explain the information that can be obtained from each type of analysis
- Perform a horizontal and vertical analysis of the income statement and balance sheet
- Assess profitability by calculating and interpreting financial ratios
- Assess liquidity and solvency by calculating financial ratios
- Assess capital structure by calculating and interpreting financial ratios
- Research industry averages and explain their use in assessing the financial condition, operating results, profitability, liquidity, and capital structure

- Apply information technology to conduct financial analysis
- Identify and explain common methods for manipulating financial statements and financial ratios
- Use the statement of cash flow to analyze business activities (operating, investing, financing)
- Analyze cash flow from operating activities to assess profitability and liquidity

Accounting Principles

- Describe and explain the conceptual framework of accounting and generally accepted accounting principles and assumptions
- Define assets, liabilities, equity, revenue, expenses, gains, and losses
- Identify and describe the cost flow assumptions for inventory and explain the impact on the balance sheet and income statement
- Identify, calculate, and record depreciation, depletion, and amortization and explain the impact on the financial statements
- Describe the methods and criteria used to account for investments and their impact on the financial statements

Accounting Process

- Describe the relationship between the closing process, the financial statements, and the post-closing trial balance

Interpretation and Use of Data

Level 3:

- Describe how accounting information facilitates management decision-making

Compliance

- Explain why income for financial reporting and taxable income are calculated differently
- Identify permanent and temporary difference in net income and taxable income
- Calculate permanent and temporary differences in net income and taxable income

Aligned to Washington State Standards

Arts

Communication - Speaking and Listening

Health and Fitness

Language

- 4a - Use context (e.g., the overall meaning of a sentence, paragraph, or text; a word's position or function in a sentence) as a clue to the meaning of a word or phrase.
- 4b - Identify and correctly use patterns of word changes that indicate different meanings or parts of speech (e.g., conceive, conception, conceivable).
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Mathematics

Reading

CC: Reading Informational Text

- 4 - Determine the meaning of words and phrases as they are used in a text, including figurative, connotative, and technical meanings; analyze how an author uses and refines the

Science

Social Studies

Writing

CC: Writing for Literacy in History/Social Studies, Science, and Technical Subjects (11-12)

4 - Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience.

6 - Use technology, including the Internet, to produce, publish, and update individual or shared writing products in response to ongoing feedback, including new arguments or

21st Century Skills

LEARNING AND INNOVATION

Creativity and Innovation

- Think Creatively
- Work Creatively with Others
- Implement Innovations

Creative Thinking and Problem Solving

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- Make Judgements and Decisions
- Solve Problems

Communication and Collaboration

- Communicate Clearly
- Collaborate with Others

INFORMATION, MEDIA AND TECHNOLOGY SKILLS

Information Literacy

- Access and Evaluate Information
- Use and Manage Information

Media Literacy

- Analyze Media
- Create Media Products

Information, Communications, and Technology (ICT Literacy)

- Apply Technology Effectively

LIFE AND CAREER SKILLS

Flexibility and Adaptability

- Adapt to Change
- Be Flexible

Initiative and Self-Direction

- Manage Goals and Time
- Work Independently
- Be Self-Directed Learners

Social and Cross-Cultural

- Interact Effectively with Others
- Work Effectively in Diverse Teams

Productivity and Accountability

- Manage Projects
- Produce Results

Leadership and Responsibility

- Guide and Lead Others
- Be Responsible to Others

Unit 4 ACCOUNTING FOR OTHER FORMS OF ORGANIZATION

Hours: 20

Performance Assessment(s):

Examview test banks used to match learning targets for each chapter
Performance/Production-based tests used to match learning targets for each chapter

Leadership Alignment:

Embedded Leadership Activities
21st Century interdisciplinary theme-- financial, economic, business & entrepreneurial literacy
4.A.1 Access information efficiently (time) and effectively (sources)
4.A.2 Evaluate information critically and competently
8.B.1 Monitor, define, prioritize and complete tasks without direct oversight
9.B.1 Respect cultural differences and work effectively with people from a range of social and cultural backgrounds
10.B.1 Demonstrate additional attributes associated with producing high quality products including the abilities to:
a.work positively and ethically
b.manage time and projects effectively
c.multi-task
d.participate actively, as well as be reliable and punctual
e.present oneself professionally and with proper etiquette
f.collaborate and cooperate effectively with teams
g.respect and appreciate team diversity
h.be accountable for results

Standards and Competencies

Financial Reports

- Identify sources for obtaining financial reports
- Describe changes in the ownership structure using the statement of equity
- Describe the different forms of business ownership and the advantages and disadvantages of each form
- Explain how the different forms of business ownership are reported in the financial statements
- Identify the different types of business operations
- Explain how the different types of business operations are reflected in the financial statements

Accounting Process

- Prepare the financial statements for the different types of business operations and ownership structures

Aligned to Washington State Standards

Arts

Communication - Speaking and Listening

Health and Fitness

Language

- 3 - Apply knowledge of language to understand how language functions in different contexts, to make effective choices for meaning or style, and to comprehend more fully when
- 4a - Use context (e.g., the overall meaning of a sentence, paragraph, or text; a word's position or function in a sentence) as a clue to the meaning of a word or phrase.
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Science

Social Studies

Writing

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21st Century Skills

LEARNING AND INNOVATION

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Communication and Collaboration

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LIFE AND CAREER SKILLS

Flexibility and Adaptability

- Adapt to Change
- Be Flexible

Initiative and Self-Direction

- Manage Goals and Time
- Work Independently
- Be Self-Directed Learners

Social and Cross-Cultural

- Interact Effectively with Others
- Work Effectively in Diverse Teams

Productivity and Accountability

- Manage Projects
- Produce Results

Leadership and Responsibility

- Guide and Lead Others
- Be Responsible to Others

Performance Assessment(s):

Examview test banks used to match learning targets for each chapter
Performance/Production-based tests used to match learning targets for each chapter

Leadership Alignment:

Embedded Leadership Activities

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e.present oneself professionally and with proper etiquette

f.collaborate and cooperate effectively with teams

g.respect and appreciate team diversity

h.be accountable for results

Standards and Competencies

Accounting Principles

- Explain the accounting methods used to determine the value of accounts receivable to be reported on the balance sheet and describe the effect on the income statement
- Determine the cost of inventory for merchandising and manufacturing businesses and apply appropriate valuation methods
- Identify and describe the cost flow assumptions for inventory and explain the impact on the balance sheet and income statement
- Record transactions for accounts receivable, including uncollectible accounts, write-offs, and recoveries
- Explain the difference between the periodic and perpetual inventory methods
- Determine the costs of property, plant and equipment, natural resources, and intangible assets
- Identify, calculate, and record depreciation, depletion, and amortization and explain the impact on the financial statements
- Determine the impact on the financial statements when assets are sold, disposed, or rendered obsolete
- Describe the methods and criteria used to account for investments and their impact on the financial statements
- Record transactions for accounts payable and other short-term debt
- Calculate the cost of borrowed funds and determine the impact on the financial statements
- Identify liabilities categorized as other long-term obligations, such as deferred income tax liability and post-retirement benefits

Accounting Process

- Explain the need for adjusting entries and record adjusting entries
- Prepare the financial statements for the different types of business operations and ownership structures

Interpretation and Use of Data

- Identify and apply internal control procedures used to safeguard assets and ensure the integrity of the accounting information system
- Explain how to use activity-based costing and why it is used
- Explain and compare the behavior of fixed, variable, and mixed costs
- Apply cost-volume-profit and contribution margin analyses in planning operations
- Prepare a budget for planning purposes
- Apply variable and absorption costing concepts to analyze profitability

- Prepare master and flexible budgets and use them to evaluate performance
- Evaluate company performance by applying standard costing and variance analysis
- Apply responsibility accounting concepts to evaluate cost, profit, and investment centers
- Develop a plan for activity-based costing for a manufacturing business

Aligned to Washington State Standards

Arts

Communication - Speaking and Listening

Health and Fitness

Language

- 4a - Use context (e.g., the overall meaning of a sentence, paragraph, or text; a word's position or function in a sentence) as a clue to the meaning of a word or phrase.
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Social Studies

Writing

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21st Century Skills

LEARNING AND INNOVATION

Creativity and Innovation

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Creative Thinking and Problem Solving

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- Solve Problems

Communication and Collaboration

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INFORMATION, MEDIA AND TECHNOLOGY SKILLS

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LIFE AND CAREER SKILLS

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Social and Cross-Cultural

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h.be accountable for results

Standards and Competencies

Financial Reports

- Explain the role of management and the auditor in preparing and issuing an annual report

Accounting Principles

- Determine the cost of inventory for merchandising and manufacturing businesses and apply appropriate valuation methods
- Identify and describe the cost flow assumptions for inventory and explain the impact on the balance sheet and income statement
- Determine the costs of property, plant and equipment, natural resources, and intangible assets
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Interpretation and Use of Data

- Identify and apply internal control procedures used to safeguard assets and ensure the integrity of the accounting information system
- Explain how to use activity-based costing and why it is used
- Explain and compare the behavior of fixed, variable, and mixed costs
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