

**CCSD CAREER AND TECHNICAL EDUCATION  
STANDARDS AND BENCHMARKS  
BUSINESS EDUCATION**

Scope and Sequence of Objectives (CTE/BUS, CS.A, B.2)  
Revised 2010

**Business Standard (Academic):** Students will utilize academic skills in the preparation and practice of competencies connected to occupations identified in the DOT categories and essential living skills.

**Benchmark 2:** Understand the accounting cycle and apply generally accepted accounting principles to prepare all financial documents.

Computer and Information Technology	Computer Applications I	Computer Applications II

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<b>Bus Consumer Law</b>	<b>Bus Princ &amp; Mgmt</b>	<b>Business Records</b>
	1. Identify how managers use information and business research in their work.	

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Acct I	Acct II
1. Define accounting and explain the purpose of the accounting system.	1. Define and explain the accounting cycle.
2. Demonstrate an understanding of the fundamental accounting equation.	2. Define and identify current and long-term assets and their impact on analyzing financial statements.
3. Describe the purposes of revenue, expense and drawing accounts illustrating the effect on owner's equity.	3. Create and maintain the accounts receivable ledger, account for credit card sales and apply appropriate accounting procedures for uncollectible accounts.
4. Identify a variety of source documents (checks, invoices, sales slips, memos).	4. Maintain and process inventory records using various costing methods.
5. Analyze business transactions using source documents and describe the effect on the accounting equations.	5. Determine Cost of Goods Sold and Gross Profit for a merchandising and manufacturing business.
6. Demonstrate the use of the double entry system and apply debit and credit rules when analyzing business transactions.	6. Analyze the income statement, balance sheet, statement of owner's equity/retained earnings and cash flow statement of a business using vertical analysis or other commonly used financial ratios.
7. Explain the purpose of a journal and its' relationship to the ledger through postings.	7. Prepare and maintain payroll records.
8. Prepare a worksheet and explain its uses.	
9. Analyze the trial balance to determine necessary adjustments to prepare financial statements.	
10. Identify and describe payroll terminology including taxes, wages, and deductions relevant to employers and employees.	
11. Prepare financial statements to synthesize business activity.	
12. Explain the purposes of the closing process, journalize and post adjusting and closing entries.	
13. Prepare a post-closing trial balance	
14. Prepare bank reconciliations	
15. Create and maintain the accounts payable/accounts receivable ledger.	

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Introduction to Business	MOC
	1. Introduce forms required for work: W-4, paychecks, W-2, and I-9; completing federal and state tax forms and returns.
	2. Identify types and uses of payroll taxes.

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<b>Marketing</b>	<b>Advertising and Sales</b>	<b>Entrepreneurship</b>	<b>Excel</b>
1. Apply financial concepts used in making business decisions.			

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<b>Computer Programming</b>	<b>Computer Languages</b>	<b>Computer Presentations &amp; Publications</b>