

Career and Technical Education Course Blueprint of Essential Standards

Business, Finance, and Information Technology Education

6311 Accounting I

Public Schools of North Carolina
State Board of Education • Department of Public Instruction
Academic Services and Instructional Support
Division of Career and Technical Education
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Special thanks to the following educators who developed this blueprint.

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This blueprint has been reviewed by business and industry representatives for technical content and appropriateness for the industry. Contact BusinessandITEducation@dpi.nc.gov for more information.

CTE Course Blueprint of Essential Standards

A course blueprint lays out the framework of the curriculum for a given course.

The blueprint includes units of instruction, essential standards in each unit, and the specific objectives for each essential standard. The blueprint illustrates the relative weight of the units, essential standards, and objectives within the course. Each essential standard and objective reflects the intended level of learning through two dimensions that reflect the Revised Bloom’s Taxonomy (RBT). The Knowledge Dimension is represented with letters A-D, and the Cognitive Process Dimension is represented by numbers 1-6.

The blueprint should be used by teachers to plan the course of work for the year, prepare daily lesson plans, and construct instructionally valid interim assessments. Statewide assessments are aligned directly with the course blueprint. This blueprint and other aligned curriculum products and assessments are developed using the Revised Bloom’s Taxonomy.

For additional information about this blueprint, contact the Division of Career and Technical Education, North Carolina Department of Public Instruction, 6359 Mail Service Center, Raleigh, North Carolina 27699-6359.

Reference: Anderson, Lorin W. (Ed.), Krathwohl, David R. (Ed.), et al., *A Taxonomy for Learning, Teaching, and Assessing: A Revision of Bloom’s Taxonomy of Educational Objectives*, Addison Wesley Longman, Inc., New York, 2001.

Interpretation of Columns on CTE Course Blueprints

No.	Heading	Column information
1	ES# Obj.#	ES=Essential standard number (two digits); Obj.=Objective number (unique course identifier plus essential standard number and two-digit objective number).
2	Unit Titles/Essential Standard and Objective Statements	Statements of unit titles, essential standards per unit, and specific objectives per essential standard. Each essential standard statement or specific objective begins with an action verb and makes a complete sentence when combined with the stem “The learner will be able to. . .” (The stem appears once in Column 2.) Outcome behavior in each essential standard/objective statement is denoted by the verb plus its object.
3	Local Use	Space for use by Local Education Agencies.
4	Course Weight	Shows the relative importance of each objective, essential standard, and unit. Course weight is used to help determine the percentage of total class time that is spent on each objective.
5	RBT Designation	Classification of outcome behavior in essential standards and objective statements in Dimensions according to the Revised Bloom’s Taxonomy. (Cognitive Process Dimension: 1 Remember, 2 Understand, 3 Apply, 4 Analyze, 5 Evaluate, 6 Create) (Knowledge Dimension: A Factual Knowledge, B Conceptual Knowledge, C Procedural Knowledge).
6	Integrated Skill Area	Shows links to other academic areas. Integrated skills codes: A=Arts; E=English Language Arts; CD=Career Development; CS=Information/Computer Skills; H=Healthful Living; M=Math; SC=Science; SS=Social Studies.
7	Core Supp	Designation of the essential standards and objectives as Core or Supplemental. Essential standards and objectives designated "Core" must be included in the Annual Planning Calendar and are assessed on the statewide assessments.

Career and Technical Education conducts all activities and procedures without regard to race, color, creed, national origin, gender, or disability. The responsibility to adhere to safety standards and best professional practices is the duty of the practitioners, teachers, students, and/or others who apply the contents of this document.

Career and Technical Student Organizations (CTSO) are an integral part of this curriculum. CTSOs are strategies used to teach course content, develop leadership, citizenship, responsibility, and proficiencies related to workplace needs.

BUSINESS, FINANCE, AND INFORMATION TECHNOLOGY EDUCATION
COURSE BLUEPRINT OF ESSENTIAL STANDARDS for 6311 ACCOUNTING I
(Recommended hours of instruction: 135 - 180)

ES # Obj #	Unit Titles/Essential Standards and Objective Statements (The Learner will be able to:)	Local Use	Course Weight	RBT Designation	Integrated Skill Areas	Core Supp
1	2	3	4	5	6	7
	Total Course Weight		100%			
A	THE ACCOUNTING CYCLE		69%			
1.00	Understand accounting fundamentals.		11%	B2	CD, M	
1.01	<i>Understand the accounting equation, debits and credits.</i>		4%	B2	M	Core
1.02	<i>Understand double-entry accounting journal entries.</i>		4%	B2	M	Core
1.03	<i>Understand ethics and skills needed for employment in accounting.</i>		3%	B2	CD	Core
2.00	Apply accounting procedures for a sole proprietorship.		24%	C3	CS, M	
2.01	<i>Apply procedures to prepare and post journal entries for a sole proprietorship.</i>		11%	C3	CS, M	Core
2.02	<i>Apply procedures to prepare financial statements for a sole proprietorship.</i>		8%	C3	CS, M	Core
2.03	<i>Apply accounting procedures to prepare end of period adjusting and closing entries.</i>		5%	C3	CS, M	Core
3.00	Apply accounting procedures for a merchandising business.		34%	C3	CS, M	
3.01	<i>Apply procedures to prepare journal entries related to purchases and cash payments.</i>		11%	C3	CS, M	Core
3.02	<i>Apply procedures to prepare journal entries related to sales and cash receipts.</i>		11%	C3	CS, M	Core
3.03	<i>Apply accounting procedures to post to the ledgers and prepare adjusting entries, closing entries, and financial statements for a merchandising business.</i>		12%	C3	CS, M	Core
B	BANKING, PAYROLL, AND SPECIALIZED ACCOUNTING PROCEDURES		31%			
4.00	Apply accounting procedures to perform banking and payroll activities.		16%	C3	CS, M	
4.01	<i>Apply procedures to reconcile a bank statement and prepare related journal entries.</i>		5%	C3	CS, M	Core
4.02	<i>Apply procedures to maintain a petty cash fund and prepare related journal entries.</i>		4%	C3	CS, M	Core
4.03	<i>Apply procedures to complete payroll records and prepare related journal entries.</i>		7%	C3	CS, M	Core
5.00	Apply accounting procedures to perform selected specialized accounting activities.		15%	C3	CS, M	
5.01	<i>Apply procedures to prepare journal entries for notes payable and notes receivable transactions.</i>		5%	C3	CS, M	Core
5.02	<i>Apply procedures to prepare journal entries for uncollectible accounts transactions.</i>		5%	C3	CS, M	Core
5.03	<i>Apply procedures to prepare journal entries for straight-line depreciation of plant assets transactions.</i>		5%	C3	CS, M	Core