

Career and Technical Education Course Blueprint of Essential Standards

Business, Finance, and Information Technology Education

6312 Accounting II

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, competencies in each unit, and the specific objectives for each competency. The blueprint illustrates the relative weight of the units, competencies, and objectives within the course. Since skill development is not always linear, and often complex, it is not required that objectives be taught in the order they appear on the blueprint. Each competency 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	Comp# Obj.#	Comp=Competency number (two digits); Obj.=Objective number (unique course identifier plus competency number and two-digit objective number).
2	Unit Titles/Competency and Objective Statements	Statements of unit titles, competencies per unit, and specific objectives per competency. Each competency 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 competency/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, competency, 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 competency 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 competencies and objectives as Core or Supplemental. Competencies 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 6312 ACCOUNTING II
(Recommended hours of instruction: 135 - 180)

ES# Obj #	Unit Titles/Competency 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%			
Unit A	GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, ETHICS, AND ACCOUNTING CAREERS		8%			
1.00	Understand Generally Accepted Accounting Principles and professional ethics.		8%	B2	CD	
1.01	<i>Understand Generally Accepted Accounting Principles.</i>		4%	B2	CD	Core
1.02	<i>Understand the AICPA Code of Professional Conduct.</i>		4%	B2	CD	Core
2.00	Understand career and educational opportunities in accounting.			B2	CD	
2.01	<i>Understand accounting career opportunities.</i>			B2	CD	Supp
2.02	<i>Understand accounting post-secondary educational and work-based learning opportunities.</i>			B2	CD	Supp
Unit B	DEPARTMENTALIZED, CORPORATE & MANAGERIAL ACCOUNTING		68%			
3.00	Apply accounting concepts to practices and procedures for a departmentalized merchandising business.		15%	C3	M	
3.01	<i>Apply journal procedures in a departmentalized merchandising business.</i>		5%	C3	M	Core
3.02	<i>Apply procedures to calculate gross profit, prepare a departmentalized worksheet, and prepare departmental margin statements.</i>		6%	C3	M	Core
3.03	<i>Apply procedures to journalize adjusting and closing entries and prepare a post-closing trial balance for a departmentalized merchandising business.</i>		4%	C3	M	Core
4.00	Apply accounting concepts to practices and procedures for a corporation.		32%	C3	M	
4.01	<i>Apply concepts to practices and procedures for the formation of a corporation, the payment of dividends, and acquiring additional capital for a corporation.</i>		10%	C3	M	Core
4.02	<i>Apply procedures for calculating and journalizing depreciation expense.</i>		8%	C3	M	Core
4.03	<i>Apply procedures for calculating and journalizing accruals and deferrals.</i>		10%	C3	M	Core
4.04	<i>Apply procedures for preparing corporate financial statements.</i>		4%	C3	M	Core
5.00	Analyze financial data to make managerial decisions.		21%	C4	M	
5.01	<i>Understand concepts and practices related to budgeting.</i>		4%	B2	M	Core
5.02	<i>Apply procedures to calculate cost-volume-profit relationship indicators.</i>		5%	C3	M	Core
5.03	<i>Apply procedures to calculate financial ratios.</i>		9%	C3	M	Core
5.04	<i>Analyze financial indicators and ratios to make business decisions.</i>		3%	C4	M	Core

ES# Obj #	Unit Titles/Competency 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
Unit C	INVENTORY CONTROL AND COST ACCOUNTING		24%			
6.00	Apply inventory control methods.		12%	C3	M	
6.01	<i>Understand inventory control methods.</i>		4%	B2	M	Core
6.02	<i>Apply inventory control methods to calculate the cost of inventory.</i>		8%	C3	M	Core
7.00	Apply concepts for cost accounting procedures.		12%	C3	M	
7.01	<i>Understand cost accounting concepts and practices for a manufacturing business.</i>		4%	B2	M	Core
7.02	<i>Apply cost accounting procedures to journalize transactions for a manufacturing business.</i>		8%	C3	M	Core