

Curriculum Crosswalk

Computerized Accounting I 2004

Course to:

Business Management and Administration Career Cluster

Finance Career Cluster

LAP Instructional Support Materials

Produced by:

MBA *Research*

and Curriculum Center

Curriculum-Planning Levels

Each performance indicator was assigned to one of six curriculum-planning levels: prerequisite, career-sustaining, specialist, supervisor, manager, and owner. These levels represented a continuum of instruction ranging from simple to complex and can serve as building blocks for curriculum development in that students should know and be able to perform the skills and knowledge at one level before tackling more complex ones at the next level. These levels can also be used as the basis for developing an unduplicated sequence of instruction for articulation between high school and postsecondary marketing courses. The six curriculum-planning levels are defined as:

1. **Prerequisite (PQ)** Content develops employability and job-survival skills and concepts, including work ethics, personal appearance, and general business behavior.
2. **Career-Sustaining (CS)** Content develops skills and knowledge needed for continued employment in or study of marketing based on the application of basic academics and marketing skills.
3. **Specialist (SP)** Content provides in-depth, solid understanding and skill development in all marketing functions.
4. **Supervisor (SU)** Content provides the same in-depth, solid understanding and skill development in all marketing functions as in the marketing-specialist curriculum, and in addition, incorporates content that addresses the supervision of people.
5. **Manager (MN)** Content develops strategic decision- making skills in all marketing functions needed to manage a business or department within an organization.
6. **Owner (ON)** Content develops strategic decision- making skills in all aspects of marketing that are needed to own and operate a business.

Comp # Obj #	Unit Titles/Competency and Objective Statements (The Learner will be able to:)	MBA Research LAPs	Career Cluster Performance Indicators
A.	THE ACCOUNTING CYCLE		
CA001.	Analyze and journalize transactions and prepare appropriate financial statements for a service business organized as a sole proprietorship using manual and electronic methods.		
CA01.01	Classify accounts and analyze transactions into debit and credit parts.		Discuss the nature of the accounting cycle (CS) Demonstrate the effects of transactions on the accounting equation (CS) Prepare a chart of accounts (CS)
CA01.02	Journalize transactions using a general journal.		Record transactions in a general journal (CS)
CA01.03	Create a balance sheet.		Prepare a trial balance (CS) Explain the nature of balance sheets (SP) Prepare balance sheets (MN)
CA002.	Post journal transactions and complete the accounting cycle for a service business using manual and electronic methods.		
CA02.01	Prove the general journal and post to the general ledger.		Post journal entries to general ledger accounts (CS) Prove cash (CS)
CA02.02	Prepare a worksheet and complete financial statements using the worksheet.	FI LAP 4: Watch Your Bottom Line (Income Statements)	Describe the nature of income statements (SP) Prepare work sheets (SP) Prepare income statements (MN) Explain the nature of balance sheets (SP) Prepare balance sheets (MN)
CA02.03	Journalize and post adjusting and closing entries.		Journalize and post adjusting entries (CS) Journalize and post closing entries (CS) Prepare a post-closing trial balance (CS)

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CA003.	Analyze and journalize transactions and prepare appropriate financial statements for a merchandising business or corporation using manual and electronic methods.		
CA03.01	Analyze and journalize transactions related to purchases and cash payments using general and special journals.		<p>Explain the nature of accounts payable (CS)</p> <p>Analyze purchase transactions (CS)</p> <p>Prepare a credit memorandum for returned goods (CS)</p> <p>Process accounts payable checks (CS)</p>
CA03.02	Analyze and journalize transactions related to sales and cash receipts and/or using general and special journals.		<p>Explain the nature of accounts receivable (CS)</p> <p>Analyze sales transactions (CS)</p> <p>Process sales returns and allowances (CS)</p> <p>Process customer payments (CS)</p>
CA03.03	Post journal transactions to subsidiary/general ledgers.		<p>Post to an accounts payable subsidiary ledger (CS)</p> <p>Post to an accounts receivable subsidiary ledger (CS)</p> <p>Post journal entries to general ledger accounts (CS)</p>
CA03.04	Perform end of fiscal period closing activities including financial statements and adjusting/closing entries.	FI LAP 4: Watch Your Bottom Line (Income Statements)	<p>Describe the nature of income statements (SP)</p> <p>Prepare work sheets (SP)</p> <p>Prepare a trial balance (CS)</p> <p>Prepare income statements (MN)</p> <p>Prepare a statement of equity and retained earnings (MN)</p> <p>Explain the nature of balance sheets (SP)</p> <p>Prepare balance sheets (MN)</p> <p>Journalize and post adjusting entries (CS)</p> <p>Journalize and post closing entries (CS)</p> <p>Prepare a post-closing trial balance (CS)</p>

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B.	BANKING AND PAYROLL ACTIVITIES		
CA004.	Analyze transactions and apply procedures related to basic banking activities using manual and electronic methods.		
CA04.01	Write check stubs and checks, endorse checks, and prepare deposit slips for a business.		Explain cash control procedures (e.g., signature cards, deposit slips, internal/external controls, cash clearing, etc.) (CS) Prepare bank account documents (e.g., checks, deposit/withdrawal slips, endorsements, etc.) (PQ) Journalize/post entries related to banking activities (CS) Prepare bank deposits (CS)
CA04.02	Reconcile a bank statement and record necessary journal entries.		Read and reconcile bank statements (FI:070) (PQ) Journalize/post entries related to banking activities (CS)
CA04.03	Establish and maintain a petty cash fund and record related journal entries.		Journalize/post entries to establish and replenish petty cash (CS)
CA005.	Compute and journalize payroll data using manual and electronic methods.		
CA05.01	Compute wages and complete a payroll register and employee earnings records.		Calculate employee earnings (e.g., gross earnings, net pay) (SP) Calculate employee-paid withholdings (SP) Prepare a payroll register (SP) Maintain employee earnings records (CS)
CA05.02	Journalize and post payroll transactions.		Record the payroll in the general journal (SP)
C.	SPECIALIZED ACCOUNTING PROCEDURES		
CA006.	Record and apply special accounting principles and procedures related to an accounting system using manual and electronic methods.		
CA06.01	Analyze and journalize transactions affecting notes payable and notes receivable.		Process notes payable and receivable (SP)
CA06.02	Analyze and journalize transactions affecting uncollectible accounts.		Process uncollectible accounts (CS)
CA06.03	Analyze and journalize transactions affecting depreciation of plant assets using the straight-line method.		Determine the book value of a plant asset (SP) Prepare depreciation schedules (SP)

D.	CAREER PREPARATION		
CA007.	Demonstrate necessary skills and techniques to be used in seeking employment in the field of accounting.		
CA07.01	Research careers available in accounting and exhibit effective employability skills.		<p>Discuss the role and responsibilities of certified public accountants (CPAs) (SP)</p> <p>Describe the role and responsibilities of general ledger accountants (SP)</p> <p>Explain the role and responsibilities of management accountants (SP)</p> <p>Discuss the role and responsibilities of auditors (SP)</p> <p>Discuss the role and responsibilities of government accountants (SP)</p> <p>Explain the role and responsibilities of international accountants (SP)</p> <p>Discuss the role and responsibilities of forensic accountants (SP)</p> <p>Discuss the role and responsibilities of senior management in accounting (SP)</p>
CA07.02	Define ethics and exhibit ethical decision-making.	<p>EI LAP 4: Work Right (Ethical Work Habits)</p> <p>QS LAP 8: Do the Right Thing (Ethical Work Habits)—short version</p>	<p>Demonstrate ethical work habits (PQ)</p> <p>Demonstrate ethical work habits (PQ)</p>
CA07.03	Demonstrate proper use of an automated accounting system and electronic spreadsheets.		<p>Demonstrate basic spreadsheet applications (PQ)</p> <p>Demonstrate financial analysis applications (SP)</p>