

2013 ACCOUNTING

ACADEMIC		
AA		SPEAKING AND LISTENING
AA	1	Utilize effective verbal and non-verbal communication skills
AA	2	Participate in conversation, discussion, and group presentations
AA	3	Communicate and follow directions/procedures
AA	4	Communicate effectively with customers and co-workers
AB		READING AND WRITING
AB	1	Locate and interpret written information
AB	2	Read and interpret workplace documents
AB	3	Identify relevant details, facts, and specifications
AB	4	Record information accurately and completely
AB	5	Demonstrate competence in organizing, writing, and editing using correct vocabulary, spelling, grammar, and punctuation
AB	6	Demonstrate the ability to write clearly and concisely using industry specific terminology
AC		CRITICAL THINKING AND PROBLEM SOLVING
AC	1	Utilize critical-thinking skills to determine best options/outcomes (e.g., analyze reliable/unreliable sources of information, use previous experiences, implement crisis management, develop contingency planning)
AC	2	Utilize innovation and problem-solving skills to arrive at the best solution for current situation
AC	3	Implement effective decision-making skills
AD		MATHEMATICS
AD	1	Perform basic and higher level math operations (e.g., addition, subtraction, multiplication, division, decimals, fractions, units of conversion, averaging, percentage, proportion, ratios)
AD	2	Solve problems using measurement skills (e.g., distance, weight, area, volume)
AD	3	Make reasonable estimates
AD	4	Use tables, graphs, diagrams, and charts to obtain or convey information
AD	5	Use deductive reasoning and problem-solving in mathematics
AE		FINANCIAL LITERACY
AE	1	Locate, evaluate, and apply personal financial information
AE	2	Identify the components of a budget and how one is created
AE	3	Set personal financial goals and develop a plan for achieving them
AE	4	Use financial services effectively
AE	5	Demonstrate ability to meet financial obligations
AF		INTERNET USE AND SECURITY
AF	1	Recognize the potential risks associated with Internet use
AF	2	Identify and apply Internet security practices (e.g., password security, login, logout, log off, lock computer)
AF	3	Practice safe, legal, and responsible use of technology in the workplace
AG		INFORMATION TECHNOLOGY
AG	1	Use technology appropriately to enhance professional presentations
AG	2	Demonstrate effective and appropriate use of social media
AG	3	Identify ways social media can be used as marketing, advertising, and data gathering tools
AH		TELECOMMUNICATIONS
AH	1	Select and use appropriate devices, services, and applications to complete workplace tasks
AH	2	Demonstrate appropriate etiquette when using e-communications (e.g., cell phone, e-mail, personal digital assistants, online meetings, conference calls)
EMPLOYABILITY		
EA		POSITIVE WORK ETHIC
EA	1	Demonstrate enthusiasm and confidence about work and learning new tasks

EA	2	Demonstrate consistent and punctual attendance
EA	3	Demonstrate initiative in assuming tasks
EA	4	Exhibit dependability in the workplace
EA	5	Take and provide direction in the workplace
EA	6	Accept responsibility for personal decisions and actions
EB		INTEGRITY
EB	1	Abide by workplace policies and procedures
EB	2	Demonstrate honesty and reliability
EB	3	Demonstrate ethical characteristics and behaviors
EB	4	Maintain confidentiality and integrity of sensitive company information
EB	5	Demonstrate loyalty to the company
EC		SELF-REPRESENTATION
EC	1	Demonstrate appropriate dress and hygiene in the workplace
EC	2	Use language and manners suitable for the workplace
EC	3	Demonstrate polite and respectful behavior toward others
EC	4	Demonstrate personal accountability in the workplace
EC	5	Demonstrate pride in work
ED		TIME, TASK, AND RESOURCE MANAGEMENT
ED	1	Plan and follow a work schedule
ED	2	Work with minimal supervision
ED	3	Work within budgetary constraints
ED	4	Demonstrate ability to stay on task to produce high quality deliverables on time
EE		DIVERSITY AWARENESS
EE	1	Recognize diversity, discrimination, harassment, and equity
EE	2	Work well with all customers and co-workers
EE	3	Explain the benefits of diversity within the workplace
EE	4	Explain the importance of respect for feelings, values, and beliefs of others
EE	5	Identify strategies to bridge cultural/generational differences and use differing perspectives to increase overall quality of work
EE	6	Illustrate techniques for eliminating gender bias and stereotyping in the workplace
EE	7	Identify ways tasks can be structured to accommodate the diverse needs of workers
EE	8	Recognize the challenges and advantages of a global workforce
EF		TEAMWORK
EF	1	Recognize the characteristics of a team environment and conventional workplace
EF	2	Contribute to the success of the team
EF	3	Demonstrate effective team skills and evaluate their importance in the workplace (e.g., setting goals, listening, following directions, questioning, dividing work)
EG		CREATIVITY AND RESOURCEFULNESS
EG	1	Contribute new ideas
EG	2	Stimulate ideas by posing questions
EG	3	Value varying ideas and opinions
EG	4	Locate and verify information
EH		CONFLICT RESOLUTION
EH	1	Identify conflict resolution skills to enhance productivity and improve workplace relationships
EH	2	Implement conflict resolution strategies and problem-solving skills
EH	3	Explain the use of documentation and it's role as a component of conflict resolution
EI		CUSTOMER/CLIENT SERVICE

EI	1	Recognize the importance of and demonstrate how to properly acknowledge customers/clients
EI	2	Identify and address needs of customers/clients
EI	3	Provide helpful, courteous, and knowledgeable service
EI	4	Identify appropriate channels of communication with customers/clients (e.g., phone call, face-to-face, e-mail, website)
EI	5	Identify techniques to seek and use customer/client feedback to improve company services
EI	6	Recognize the relationship between customer/client satisfaction and company success
EJ		ORGANIZATIONS, SYSTEMS, AND CLIMATES
EJ	1	Define profit and evaluate the cost of conducting business
EJ	2	Identify "big picture" issues in conducting business
EJ	3	Identify role in fulfilling the mission of the workplace
EJ	4	Identify the rights of workers (e.g., adult and child labor laws and other equal employment opportunity laws)
EJ	5	Recognize the chain of command, organizational flow chart system, and hierarchy of management within an organization
EK		JOB ACQUISITION AND ADVANCEMENT
EK	1	Recognize the importance of maintaining a job and pursuing a career
EK	2	Define jobs associated with a specific career path or profession
EK	3	Identify and seek various job opportunities (e.g., volunteerism, internships, co-op, part-time/full-time employment)
EK	4	Prepare a resume, letter of application, and job application
EK	5	Prepare for a job interview (e.g., research company, highlight personal strengths, prepare questions, set-up a mock interview, dress appropriately)
EK	6	Participate in a job interview
EK	7	Explain the proper procedure for leaving a job
EL		LIFELONG LEARNING
EL	1	Acquire current and emerging industry-related information
EL	2	Demonstrate commitment to learning as a life-long process and recognize learning opportunities
EL	3	Seek and capitalize on self-improvement opportunities
EL	4	Discuss the importance of flexible career planning and career self-management
EL	5	Employ leadership skills to achieve workplace objectives (e.g., personal vision, adaptability, change, shared vision)
EL	6	Recognize the importance of job performance evaluation and coaching as it relates to career advancement
EL	7	Accept and provide constructive criticism
EL	8	Describe the impact of the global economy on jobs and careers
EM		JOB SPECIFIC TECHNOLOGIES
EM	1	Identify the value of new technologies and their impact on driving continuous change and the need for life-long learning
EM	2	Research and identify emerging technologies for specific careers
EM	3	Select appropriate technological resources to accomplish work
EN		HEALTH AND SAFETY
EN	1	Assume responsibility for safety of self and others
EN	2	Follow safety guidelines in the workplace
EN	3	Manage personal health and wellness
OCCUPATIONAL		
OA		FINANCIAL DECISION MAKING
OA	1	Calculate units of time and show relationships (e.g., days to months, elapsed time, interest conversion periods)
OA	2	Compute personal federal and state income taxes

OA	3	Calculate net sales, cost of goods sold, gross profit, operating expenses, and net profit before taxes for the income statement
OA	4	Calculate the gross, operating, and net profit or loss
OA	5	Calculate the break-even point
OA	6	Explain the government's role in the economy
OA	7	Describe and compare the role of economic institutions
OA	8	Analyze credit transactions and laws governing these functions
OA	9	Calculate the time value of money (i.e., present and future)
OA	10	Identify the characteristics of money
OA	11	Prepare a personal and a business bank reconciliation
OA	12	Reconcile the bank statement with the check register
OB		ACCOUNTING PRINCIPLES
OB	1	Identify and describe the purpose of generally accepted accounting principles (GAAP)
OB	2	Describe and explain accounting concepts/models (e.g., debit, credit, double-entry accounting)
OB	3	Utilize the accounting equation in several mathematical forms
OB	4	Distinguish between and explain the different accounting methods (e.g., inventory methods, depreciation, cash or accrual)
OB	5	Analyze and record business transactions
OB	6	Explain and apply the accounting process including the accounting cycle, journalizing, accounting records, posting, and adjustments
OC		ACCOUNTING PROFESSION
OC	1	Describe how current events impact the accounting profession
OC	2	Identify the major policy setting bodies in the accounting profession and explain their role
OC	3	Explain the need for the code of ethics in accounting and the ethical responsibilities required of accountants
OC	4	Explain the role accountants play in business and society
OC	5	Identify and describe the educational requirements for various careers, professional designations, and certifications in the accounting profession
OD		BUSINESS KNOWLEDGE
OD	1	Identify student and professional business organizations
OD	2	Describe how accounting affects business operations
OD	3	Describe how business relates to accounting
OD	4	Compare and contrast the different types of ownership and business structures
OD	5	Research available resources and explain their value in relation to business and accounting
OE		FINANCIAL AND MANAGERIAL REPORTING
OE	1	Develop understanding, knowledge, and interpretation of annual reports and financial statements
OE	2	Identify sources for obtaining financial reports
OE	3	Prepare and analyze a budget for a business
OE	4	Describe the users and uses of financial information
OE	5	Identify the sections of an annual report and their purposes
OE	6	Describe the relationship among assets, liabilities, and owner's equity
OE	7	Explain the classifications within assets, liabilities, and owner's equity (e.g., current versus long term, fixed assets, tangible/ intangibles)
OE	8	Identify the sections (e.g., revenue, cost of goods sold, expense) in an income statement and explain their relationships
OE	9	Discuss information that can be obtained from analyzing financial statements
OE	10	Understand the correlation among financial statements including balance sheet, profit/loss, net worth, statement of cash flow
OE	11	Describe the information provided in each financial statement
OE	12	Calculate the cost per unit

OE	13	Use financial statements to analyze business financial conditions
OE	14	Calculate break-even analysis and ratios and calculate measures of productivity; cost benefit
OE	15	Recognize the primary areas of analysis (e.g., trend analysis, profitability, liquidity) and explain the information obtained from each analysis
OE	16	Perform a horizontal and vertical analysis of the income statement and balance sheet
OF		PAYROLL AND TAXES
OF	1	Explain and analyze local, state, and federal tax structures
OF	2	Calculate gross and net pay
OF	3	Explain the steps to journalize and calculate payroll
OF	4	Explain the relationship between generally accepted accounting principles and income tax law
OF	5	Complete federal tax forms (e.g., W2, W4, 1040EZ)
OG		TECHNOLOGY AND INFORMATION MANAGEMENT
OG	1	Demonstrate the ability to use automated accounting systems
OG	2	Analyze accounting information on an excel spreadsheet
OG	3	Describe the ethical and legal implications resulting from the manipulations of financial statements and ratios
OG	4	Apply information technology to conduct financial analysis