

Florida Department of Education
Curriculum Framework

Program Title: Accounting Technology
Career Cluster: Business Management and Administration

AS

CIP Number	1552030201
Program Type	College Credit
Standard Length	60 credit hours
CTSO	Phi Beta Lambda, BPA
SOC Codes	43-3031 – Bookkeeping, Accounting and Auditing Clerks, 13-2082 Tax Preparers
CTE Program Resources	http://www.fldoe.org/academics/career-adult-edu/career-tech-edu/program-resources.stml

Purpose

This program offers a sequence of courses that provides coherent and rigorous content aligned with challenging academic standards and relevant technical knowledge and skills needed to prepare for further education and careers such as accounts receivable coordinators, accounts payable coordinators, bookkeepers, credit and collections coordinators, payroll coordinators, accountants, auditors, and other accounting paraprofessionals in advanced professional accounting occupations in the Business Management and Administration career cluster; provides technical skill proficiency, and includes competency-based applied learning that contributes to the academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills, technical skills, and occupation-specific skills, and knowledge of all aspects of the Business Management and Administration career cluster.

The content includes but is not limited to the principles, procedures, and theories of organizing, maintaining and auditing business and financial transactions and the preparation of accompanying financial records and reports for internal and external uses.

Additional Information relevant to this Career and Technical Education (CTE) program is provided at the end of this document.

Program Structure

This program is a planned sequence of instruction consisting of 60 credit hours.

Standards

After successfully completing this program, the student will be able to perform the following:

- 01.0 Prepare and use financial information about business organizations to support decision making.
- 02.0 Manage business information using appropriate software.
- 03.0 Demonstrate effective business communication skills.
- 04.0 Evaluate business and financial information to support internal decision making.
- 05.0 Participate in work-based learning experiences such as Phi Beta Lambda, VITA, Junior Achievement.
- 06.0 Consider the implications of professional values, ethics, and attitudes in business.
- 07.0 Prepare or develop strategic or organizational skills.
- 08.0 Prepare individual tax forms.
- 09.0 Prepare governmental tax forms, including income, payroll, and sales taxes.
- 10.0 Personal finance component.

**Florida Department of Education
Student Performance Standards**

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Program Length: 60 credit hours
SOC Code(s): 43-3031

Refer to Rule 6A-14.030 (4) F.A.C., for the minimum amount of general education coursework required in the Associate of Science (AS) degree. At the completion of this program, the student will be able to:

01.0	Prepare and use financial information about business organizations to support decision making. The student will be able to:
01.01	Demonstrate knowledge of the accounting cycle (including chart of accounts, use of T accounts, journalizing business transactions, preparation of trial balance, adjusting entries, closing entries, and financial statement preparation (i.e., income statement, statement of retained earnings, cash flow statement, and balance sheet).
01.02	Demonstrate proficiency in cash control procedures (including bank deposits, electronic fund transfers, all credit and debit transactions, bank reconciliations, petty cash, and journal entries related to all relating banking activities).
01.03	Use source documents to prepare and analyze transactions (including invoices, cash receipts, sales slips, credit memos, vendor statements, purchase orders, and packing slips).
01.04	Describe internal control methods and fraud controls.
01.05	Apply judgment in the application of accounting principles in a global marketplace.
01.06	Analyze financial information to make informed business decisions.
01.07	Maintain knowledge of ever-evolving accounting regulations and standards.
02.0	Manage business information using appropriate software. The student will be able to:
02.01	Identify and use the appropriate accounting software in a business environment.
02.02	Demonstrate proficiency in the use of word processing, spreadsheet, and other office software commonly used in business.
02.03	Utilize technology to access, research, analyze, and interpret business information.
02.04	Demonstrate proficiency in the use of accounting software to maintain accounting records and produce reports.
03.0	Demonstrate effective business communication skills. The student will be able to:
03.01	Select and employ appropriate concepts and strategies to enhance oral and written communication in the workplace.

03.02	Use interpersonal communication skills to facilitate effective interactions to work collaboratively.
03.03	Exhibit public relations skills that aid in achieving customer satisfaction.
03.04	Develop skills for conflict resolution.
04.0	Evaluate business and financial information to support internal decision making. The student will be able to:
04.01	Identify and apply fundamentals of managerial accounting.
04.02	Analyze data to evaluate alternatives in making short-run and capital budget decisions.
04.03	Calculate and use cost volume profit (CVP) analysis and other related topics to make unstructured business decisions.
04.04	Use various cost accounting systems for products/services.
04.05	Prepare business plans, budgets, and forecasts to support the management process.
04.06	Evaluate the performance of an organization, its processes, and people.
05.0	Participate in work-based learning experiences such as Phi Beta Lambda, VITA, Junior Achievement. The student will be able to:
05.01	Participate in internships or service learning experiences in accounting.
05.02	Demonstrate employability skills e.g., resume and interview skills.
05.03	Develop a career plan.
06.0	Consider the implications of professional values, ethics, and attitudes in business. The student will be able to:
06.01	Identify the importance of making decisions that are based on ethical reasoning.
06.02	Identify and discuss personal and long term consequences of unethical choices in the workplace.
06.03	Use ethical reasoning and judgment and act in accordance with legal responsibilities.
06.04	Recognize potentially unethical behavior in others and the steps to resolve it.
07.0	Prepare or develop strategic or organizational skills. The student will be able to:
07.01	Define effective leadership and identify key leadership behaviors.
07.02	Compare different styles of leadership.
07.03	Examine ways effective leaders develop, coach, and motivate.

07.04	Define organization vision and mission.
07.05	Identify characteristics of effective goals.
07.06	Describe personal leadership style.
07.07	Explain how effective leaders identify problems and make decisions.
07.08	Compare different styles of managing conflict.
08.0	Prepare individual tax forms. The student will be able to:
08.01	Identify and analyze tax rules and regulations regarding individual federal income taxes.
08.02	Complete individual tax forms.
08.03	Utilize popular tax return preparation software.
09.0	Prepare governmental tax forms, including income, payroll, and sales taxes. The student will be able to:
09.01	Prepare business related tax forms (e.g. income and sales taxes), necessary for compliance with local, state and federal agencies.
09.02	Maintain current knowledge of tax issues.
09.03	Identify and analyze tax issues, consider alternative treatments and their consequences, and decide and defend your tax treatment solution.
09.04	Use payroll records to prepare payroll transactions to comply with all local, state, and federal laws and employer or employee obligations.
10.0	Personal finance component. The student will be able to:
10.01	Create and maintain a personal budget.
10.02	Insurance.
10.03	Retirement.
10.04	Credit and debt management.
10.05	Cash and banking.
10.06	Investments e.g., mortgages, buy vs lease, stocks.

Additional Information

Laboratory Activities

Laboratory investigations that include scientific inquiry, research, measurement, problem solving, emerging technologies, tools and equipment, as well as, experimental, quality, and safety procedures are an integral part of this career and technical program/course. Laboratory investigations benefit all students by developing an understanding of the complexity and ambiguity of empirical work, as well as the skills required to manage, operate, calibrate and troubleshoot equipment/tools used to make observations. Students understand measurement error; and have the skills to aggregate, interpret, and present the resulting data. Equipment and supplies should be provided to enhance hands-on experiences for students.

Career and Technical Student Organization (CTSO)

Phi Beta Lambda (Postsecondary) and Business Professionals of America (BPA) are the intercurricular career and technical student organizations providing leadership training and reinforcing specific career and technical skills. Career and Technical Student Organizations provide activities for students as an integral part of the instruction offered.

Accommodations

Federal and state legislation requires the provision of accommodations for students with disabilities to meet individual needs and ensure equal access. Postsecondary students with disabilities must self-identify, present documentation, request accommodations if needed, and develop a plan with their counselor and/or instructors. Accommodations received in postsecondary education may differ from those received in secondary education. Accommodations change the way the student is instructed. Students with disabilities may need accommodations in such areas as instructional methods and materials, assignments and assessments, time demands and schedules, learning environment, assistive technology and special communication systems. Documentation of the accommodations requested and provided should be maintained in a confidential file.

Certificate Programs

A College Credit Certificate consists of a program of instruction of less than sixty (60) credits of college-level courses, which is part of an AS or AAS degree program and prepares students for entry into employment (Rule 6A-14.030, F.A.C.). This AS degree program includes the following College Credit Certificates:

- Accounting Technology Management (0552030205) – 27 credit hours
- Accounting Technology Operations (0552030203) – 18 credit hours
- Accounting Technology Specialist (0552030204) – 12 credit hours

Standards for the above certificate programs are contained in separate curriculum frameworks.

Additional Resources

For additional information regarding articulation agreements, Bright Futures Scholarships, Fine Arts/Practical Arts Credit and Equivalent Mathematics and Equally Rigorous Science Courses please refer to:

<http://www.fldoe.org/academics/career-adult-edu/career-tech-edu/program-resources.stml>.