

Student Organizations

Future Business Leaders of America (FBLA), Technology Student Association (TSA), Student Council, Coding Club, Girls Who Code Club, DECA, and FFA



Rotaract



Killingly High School

Ms. Donna Grant, LMSW, Career Center Coordinator

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Updated 1/2020*

ACCOUNTING



**BUSINESS
& FINANCE**



ABC Corporation
Income Statement
For the Year Ended December 31, 2018*

| | |
|--------------------------------|-----------------|
| Net sales | \$510,000 |
| Cost of goods sold | <u>360,000</u> |
| Gross profit | 150,000 |
| Selling, general and admin exp | <u>100,000</u> |
| Income before income taxes | 50,000 |
| Income tax provision | <u>12,000</u> |
| Net Income | <u>\$38,000</u> |

Earnings per share** \$0.19

See accompanying notes to the financial statements. ***



Killingly High School

Career Pathway: Accounting

Career Cluster: Business & Finance

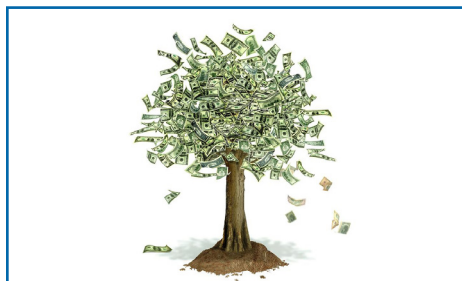
To complete the **Accounting Career Pathway**, students must complete all of the required courses within Section 1, as well as 1.5 credits from Section 2.

To complete this **Advanced Pathway**, students must complete all of the required courses within Section 1 and earn an additional 2 credits from the "Advanced Courses" section 3.

| Section 1 – Required Courses | Credits Earned at KHS | College Credits Earned |
|------------------------------------|----------------------------------------------------------------------------------------------------|------------------------|
| Accounting I | 1 | |
| Accounting II | 1 | 3 (QVCC) |
| Business Communication | .5 | 3 (ECSU) |
| PGR 1.8 – Job Shadow in Accounting | (This requirement will be implemented for all students in the graduating class of 2021 and beyond) | |
| Section 2 – Additional Courses | Credits Earned at KHS | College Credits Earned |
| Business Management | 1 | 3 (QVCC) |
| Sport Management | .5 | |
| Accounting III | 1 | |
| International Business | .5 | |
| Introduction to Data Science | .5 | |
| Personal Finance | .5 | |
| Economics | .5 | |
| Business Law | .5 | |
| Entrepreneurship | .5 | |
| Section 3 – Advanced Courses | Credits Earned at KHS | College Credits Earned |
| Introduction to Programming | 1 | 3 (QVCC) |
| AP Computer Science Principles | 1.5 | |
| Trigonometry | 1 | |
| Honors Calculus | 1 | |
| AP Calculus AB | 1.5 | |
| AP Calculus BC | 1.5 | |
| Honors Physics | 1 | |

Accounting Teacher:
Mrs. Donna Guillot, Room 2104
dguillot@killinglyschools.org

ACCOUNTING



Occupations Related to the Accounting Career Pathway: Certified Public Accountant, Bookkeeper, Collections Executive, Investment Executive, Tax Preparer, Actuary, Budget Analysis, Controller, Merger/ Acquisitions Manager, Billing Supervisor, Forensic Accountant, Financial Advisor, Auditor, Chief Financial Officer, Finance Director, Payroll Clerk, Accounts Receivable/ Payable Clerk, and Loan Officer

Units Covered: Accounting Cycle for a Service Business and a Merchandising Business - Journalizing Transactions; Posting to a General Ledger; Worksheets; Financial Statements; Adjusting and Closing Entries; Post-Closing Trial Balance; Ethical Standards in Accounting; Generally Accepted Accounting Principles (GAAP); Careers in Accounting

QVCC Credits: Accounting 2 students who earn a "C" or higher in the course have the opportunity to earn three (3) credits through Quinebaug Valley Community College. These credits may then be transferred to other colleges.

Professional Organizations This Pathway Opens to You: Connecticut Society of Certified Public Accountants (CT-CPA), American Institute of Certified Public Accountants (AICPA), American Accounting Association (AAA), Institute of Management Accountants, Young CPA Network, Professional Association of Small Business Accountants, The Institute of Internal Auditors, Rotary International, Rotaract, Northeastern Connecticut Chamber of Commerce, Killingly Business Association