



FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT

CAREER & TECHNICAL EDUCATION



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Acknowledgements

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We would also like to recognize the Board of Curriculum Committee and the many teachers, administrators, parents, and community members for their contributions to this document.

Acronyms

ACC	Alaska Core Competencies
AKCIS	Alaska Career Information System
AV	Audio Visual
CTC	Community and Technical College
CTE	Career Technical Education
CTEPS	Career and TEchnical Education Program of Study
CTSO	Career Technical Student Organization
FNSBSD	Fairbanks North Star Borough School District
OSHA	Occupational Safety and Health Administration
PLCP	Personal Learning and Career Plan
PLTW	Project Lead the Way
RPC	Recognized Post-secondary Credential
TSA	Technology Student Association
UAA	University of Alaska - Anchorage
UAF	University of Alaska - Fairbanks
USDOL	United States Department of Labor



FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT

The Business Management & Administration pathway includes careers in planning, organizing, directing and evaluating business functions essential to efficient and productive business operations.

School and work based opportunities are available to students, such as working in groups on projects including buying and selling merchandise and planning events.

Each school will develop programs of study based on availability of courses. Programs of Study are suggestions to help guide the development of individual Personal Learning Career Plans (PLCP). Students may choose courses from multiple pathways as they design a PLCP.

Business Management & Administration Overview		
Foundation Courses	Primary Courses	Capstone Courses
<i>Introduction to Business</i> <i>Student Business Enterprise IA</i> <i>Student Business Enterprise IB</i> <i>Accounting 1A/1B</i>	<i>Student Business Enterprise II A</i> <i>Student Business Enterprise II B</i> <i>Business Communications</i> <i>Business and Legal Concepts</i> <i>Accounting 2A/2B</i>	<i>Advance Placement Business w/Personal Finance</i>

Introduction to Business

Course Information	
Course Name	Introduction to Business
Course Number	TBA
Grade(s)	9-12
Length	Semester
Credit	.5
Foundational Course:	☐ This is a foundational CTE course (foundational courses are not technical)
Prerequisites	None
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Marketing, & Management
Date of District Course Revision	Spring 2026
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Future Business Leaders of America (FBLA)
Occupational Standards	
Source of Occupational Standards	State of Alaska
Names/Numbers of Occupational Standards	
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	Introduction to Business is a foundational course designed to prepare students for success in business, entrepreneurship, and leadership roles. Students explore fundamental business concepts including entrepreneurship, economics, marketing, finance, management, ethics, and professional communication, with an emphasis on Alaska's unique economic and cultural landscape. The course integrates academic standards and employability skills while aligning instruction with FBLA leadership development and competitive events.
Instructional Topic Headings (please separate each heading by a semi-colon)	Business & Economic Systems; Entrepreneurship; Marketing Principles; Financial Literacy & Personal Finance; Management & Leadership; Business Ethics; Professional Communication; Career Exploration; Alaska-Based Industries
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	Microsoft Office Specialist (MOS)
Course Addresses:	
Alaska ELA and Math Standards	https://education.alaska.gov/akstandards/ela/Adopted_ELA.pdf https://education.alaska.gov/standards/mathematics
Alaska Cultural Standards	https://education.alaska.gov/akstandards/Culture.pdf
All Aspects of Industry (AAI)	
Core Technical Standards	

Employability Standards	https://education.alaska.gov/akstandards/Employability.pdf
Employability Standards	
Source of Employability Standards	State of Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	N
Date of Current Agreement	
Postsecondary Institution Name	
Postsecondary Course Name	
Postsecondary Course Number	
Number of Postsecondary Credits	
Author	
Course Developed By	Andrea Wade
Course Adapted From	
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	N

Instructional Resources

List the major instructional resources used for this course:	
Websites:	https://www.fbla.org/ https://jausa.ja.org/
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Business & Economic Systems	Business fundamentals	RI.9-12.1	HS.N-Q.1	HS-ETS1-1	A1	A.1; A2; A.5	Case studies, reflection
Entrepreneurship & Business Planning	Entrepreneurship	W.9-12.2	HS.A-CED.1	HS-ETS1-2	B2	A.4: A.5	Presentations, pitches
Financial Literacy & Personal Finance	Personal finance	RI.9-12.7	HS.S-ID.6	HS-ETS1-3	A4	A.3	Budgets, simulation
Management, Leadership & Professionalism	Career readiness	SL.9-12.4	HS.S-ID.1	HS-ESS3-4	E1	B	Mock interviews, teamwork
Marketing	Marketing	RI.9-10.1 ; RI.9-10.2 ; W.9-10-1 ; SL.9-10.1 ; SL.9-10.6	HS.A.CED.2;	HS.ETS1-2; HS.ETS1.3	B2	A.1; A2	Written marketing materials and campaign plans. Oral presentation and professional pitches based on data.

Student Business Enterprise I A

Course Information	
Course Name	Student Business Enterprise I A
Course Number	CTEJ100
Grade(s)	9-12
Length	OneSemester
Credit	.5
Foundational Course:	☐ This is a foundational CTE course (foundational courses are not technical)
Prerequisites	Taken in connection with Amped on Algebra
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Management & Administration, QuickBooks Certification
Date of District Course Revision	Spring 2013
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Distributive Education Clubs of America (DECA), Business Professionals of America, Future Business Leaders of America
Occupational Standards	
Source of Occupational Standards	DECA and FBLA
Names/Numbers of Occupational Standards	Technical skill standards are aligned to nationally recognized Career and Technical Student Organizations (CTSOs), including DECA and FBLA. Instruction reflects DECA Instructional Areas such as Financial Analysis (FIN), Accounting (ACT), Entrepreneurship (ENT), and Operations Management (OPM), as well as FBLA Business and Finance pathway competencies. Students demonstrate mastery through applied performance indicators including budgeting, pricing analysis, break-even analysis, financial modeling, and data-driven decision-making.
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	This course is the first semester of the business strand of <i>Amped on Algebra</i> and introduces students to foundational business and entrepreneurship concepts through applied algebra. Students examine how algebraic thinking supports real-world business practices, including budgeting, pricing strategies, revenue, expenses, profit and loss, and break-even analysis. Through project-based learning and authentic business scenarios, students strengthen algebraic reasoning, problem-solving, and data analysis skills while developing an understanding of basic business operations. Collaboration, communication, and critical thinking are emphasized as students apply mathematics to practical, real-world decision-making.
Instructional Topic Headings (please separate each heading by a semi-colon)	Business Contexts for Algebraic Thinking; Financial Literacy and Quantitative REasoning; Rates, Ratios, and Proportional Relationships; REvenue, Cost, and Profit Models, Break-Even Analysis; Data Representation and Interpretation; Mathematical Modeling in Business; Communication and Collaboration in Business Settings
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an	QuickBooks

RPC, and RPC is not required for all courses)	
Course Addresses:	
Alaska ELA and Math Standards	Yes
Alaska Cultural Standards	Yes
All Aspects of Industry (AAI)	Yes
Core Technical Standards	Yes
Employability Standards	Yes
Employability Standards	
Source of Employability Standards	Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	NO
Date of Current Agreement	N/A
Postsecondary Institution Name	N/A
Postsecondary Course Name	N/A
Postsecondary Course Number	N/A
Number of Postsecondary Credits	N/A
Author	
	Andrea Wade
Course Adapted From	
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	No

Instructional Resources

List the major instructional resources used for this course:	
Websites:	https://contextualc.com/amped/
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Business Contexts for Algebraic Thinking	Apply business terminology correctly in written and oral communication Use mathematical concepts to solve business problems Analyze business scenarios to identify problems and constraints Apply basic business concepts to workplace scenarios Demonstrate problem-solving using quantitative reasoning Interpret business information presented in numeric form	SL.9-10.1. W.9-10.4;	HSA-CED.A.1; HSA-SSE.A.1 1 ; .MP.2		A; B	A.2	Hands on Projects and Business Outcomes
Financial Literacy and Quantitative Reasoning	Explain financial concepts related to income, expenses, and budgeting Use financial data to make informed business decisions Interpret financial documents and simple financial statements Demonstrate understanding of personal and business finance principles Perform basic financial calculations accurately Apply budgeting and cost analysis skills in business situations	RI.9-10.4; W.9-10.2	HSA-CED.A.2; HSN-Q.A.1; MP.4		A; C	A.2	Hands on Projects and Business Outcomes
Rates, Ratios, and Proportional Relationships	Calculate markups, markdowns, discounts, and sales tax	SL.9-10.4; . L.9-10.6	HSF-LE.A.1; HSA-SSE.B.3 ;MP.1		D	A.1	Hands on Projects and Business Outcomes

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
	Explain pricing strategies and their impact on profit Use quantitative analysis to support pricing decisions Apply pricing and sales concepts to business operations Use ratios and percentages in business calculations Analyze how pricing affects revenue and customer demand						
Revenue, Cost, and Profit Models	Calculate and analyze revenue, costs, and profit Use financial data to evaluate business performance Explain relationships among revenue, expenses, and profit Apply accounting and finance principles at an introductory level Interpret basic profit and loss information Use mathematical models to support business decisions	RI.9-10.7; W.9-10.1;	HSA-CED.A.3; HSF-IF.B.4; MP.7		A;B	A.4	Hands on Projects and Business Outcomes
Break-Even Analysis	Analyze operating costs to determine break-even points Use quantitative tools to evaluate business viability Explain financial risk and sustainability Apply cost–volume–profit concepts Use break-even analysis to evaluate business scenarios Demonstrate analytical thinking using financial data	.SL.9-10.5; ; W.9-10.9;	HSA-REI.B.3 HSF-IF.C.7; MP.5		C	A.4	Hands on Projects and Business Outcomes

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Data Representation and Interpretation	Interpret charts, graphs, and tables used in business Analyze data to identify trends and patterns Use data to support recommendations Use data analysis tools to interpret business information Present quantitative data clearly and accurately Apply spreadsheet and data literacy skills	RI.9-10.1; SL.9-10.2;	HSS-ID.A.1; HSS-ID.B.6; MP.6		B; D	A.1	Hands on Projects and Business Outcomes
Mathematical Modeling in Business	Use analytical tools to model business situations Evaluate alternatives using quantitative evidence Adjust models based on changing business conditions Apply analytical thinking to business planning Use models to predict outcomes and evaluate options Demonstrate logical reasoning in decision-making	W.9-10.7; W.9-10.8	HSN-Q.A.2; HSA-CED.A.4 MP.4;		D	A.4	Hands on Projects and Business Outcomes
Communication and Collaboration in Business Settings	Present information professionally using business language Participate effectively in team-based problem solving Defend decisions using data and reasoning	SL.9-10.1; L.9-10.1	MP.3; MP.6		A; C	A.2; A.2	Hands on Projects and Business Outcomes

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
	Demonstrate professional communication skills Collaborate effectively in team environments Prepare and present business-related information						

Student Business Enterprise I B

Course Information	
Course Name	Student Business Enterprise 1B
Course Number	
Grade(s)	9-12
Length	One Semester
Credit	.5
Foundational Course:	☐ This is a foundational CTE course (foundational courses are not technical)
Prerequisites	
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Management & Administration, QuickBooks Certification
Date of District Course Revision	Spring 2025
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Distributive Education Clubs of America (DECA), Business Professionals of America, Future Business Leaders of America
Occupational Standards	
Source of Occupational Standards	DECA and FBLA
Names/Numbers of Occupational Standards	Technical skill standards are aligned to nationally recognized Career and Technical Student Organizations (CTSOs), including DECA and FBLA. Instruction reflects DECA Instructional Areas such as Financial Analysis (FIN), Accounting (ACT), Entrepreneurship (ENT), and Operations Management (OPM), as well as FBLA Business and Finance pathway competencies. Students demonstrate mastery through applied performance indicators including budgeting, pricing analysis, break-even analysis, financial modeling, and data-driven decision-making.
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	This course is the second semester of the business strand of <i>Amped on Algebra</i> and builds on the algebraic and business concepts introduced in Semester 1. Students apply advanced algebraic reasoning to more complex business applications such as forecasting, scaling, financial modeling, interpreting data trends, and evaluating business decisions. Using extended projects and real-world case studies, students analyze data, justify decisions, and communicate results using mathematical evidence. Emphasis is placed on entrepreneurial thinking, financial literacy, and strategic problem-solving, preparing students for further coursework in business, finance, and applied mathematics.
Instructional Topic Headings (please separate each heading by a semi-colon)	Advanced Business Modeling with Functions; Systems of Equations in Business Decision Making; Forecasting and Trend Analysis; Scaling, Growth, and Operational Efficiency; Financial Analysis and Performance Evaluation; Strategic Decision Making Using Data; Entrepreneurship and Innovations;
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	QuickBooks
Course Addresses:	

Fairbanks North Star Borough School District
 Career & Technical Education - Business,
 Management & Administration - Adopted May 5, 2026

Alaska ELA and Math Standards	Yes
Alaska Cultural Standards	Yes
All Aspects of Industry (AAI)	Yes
Core Technical Standards	Yes
Employability Standards	Yes
Employability Standards	
Source of Employability Standards	Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	No
Date of Current Agreement	N/A
Postsecondary Institution Name	N/A
Postsecondary Course Name	N/A
Postsecondary Course Number	N/A
Number of Postsecondary Credits	N/A
Author	
Course Developed By	Andrea Wade
Course Adapted From	Student Business & Finance Curriculum
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	No

Instructional Resources

List the major instructional resources used for this course:	
Websites:	https://contextualc.com/
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Advanced Business Modeling with Functions	Use advanced quantitative analysis to solve business problems Interpret functional relationships in business operations Evaluate business strategies using data models Apply higher-level analytical skills to business scenarios Use functions and models to support decision-making Demonstrate critical thinking using quantitative evidence	RI.9-10.3; W.9-10.2	HSF-IF.HSF-B F.A.1A.1: MP.4		B; D	A.2	Hands on Projects and Business Outcomes
System of Equations in Business Decision Making	Compare multiple business options using quantitative analysis Evaluate constraints and trade-offs in decision-making Justify business decisions with data Analyze multiple variables affecting business outcomes Apply structured problem-solving strategies Use data to evaluate alternative solutions	SL.9-10.4; W.9-10.1	HSA-REI.C.6; HSA-REI.D.1 1;MP.1		B	A.2; A.5	Hands on Projects and Business Outcomes
Forecasting and Trend Analysis	Analyze historical data to predict future performance Interpret trends and patterns in sales or financial data	RI.9-10.7; W.9-10.9	HSS-ID.C.7;H SF-LE.B.5; MP.8		C	A.1	Hands on Projects and Business Outcomes

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
	Use forecasting to support planning decisions Apply forecasting concepts to business planning Use trend analysis to evaluate performance Interpret data to make strategic recommendations						
Scaling, Growth, and Operational Efficiency	Analyze the financial impact of business growth Evaluate operational efficiency using quantitative data Explain scalability and resource allocation Apply management and operations concepts Analyze efficiency and productivity data Use quantitative reasoning to support growth decisions	L.9-10.6; SL.9-10.6	HSF-LE.A.2; HSA-SSE.B.3		A; B	A.2	Hands on Projects and Business Outcomes
Financial Analysis and Performance Evaluation	Evaluate business performance using financial metrics Interpret financial ratios and performance indicators Use data to assess success and areas for improvement Analyze financial performance information Apply evaluation criteria to business operations Communicate findings clearly and accurately	RI.9-10.8; W.9-10.4	HSF-IF.B.5; HSA-CED.A.2		A	A.1	Hands on Projects and Business Outcomes

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Strategic Decision Making Using Data	Use data-driven reasoning to solve complex business problems Evaluate risk and opportunity quantitatively Support strategic recommendations with evidence Demonstrate leadership through informed decision-making Use data to support strategic planning Evaluate outcomes and revise strategies	SL.9-10.3; W.9-10.1	HSS-ID.B.6; MP.3		D	A.1; A.2	Hands on Projects and Business Outcomes
Entrepreneurship Innovation	Apply entrepreneurial concepts to business planning Analyze market data to support innovation Evaluate feasibility of business ideas Demonstrate entrepreneurial thinking Apply innovation and problem-solving skills Use data to support business proposals	W.9-10.7; SL.9-10.5	HSN-Q.A.2; MP.4		A; C	A.4	Hands on Projects and Business Outcomes

Accounting 1A

Course Information	
Course Name	Accounting 1A
Course Number	
Grade(s)	9-12
Length	One Semester
Credit	0.5
Foundational Course:	☐ This is a foundational CTE course (foundational courses are not technical)
Prerequisites	
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Management & Administration
Date of District Course Revision	Spring 2025
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Future Business Leaders of America, Distributive Education Clubs of America, Business Professionals of America
Occupational Standards	
Source of Occupational Standards	State of Alaska
Names/Numbers of Occupational Standards	
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	<i>Accounting 1A</i> provides an introduction to the objectives, principles, assumptions, and concepts of financial accounting, which is a specialized branch of accounting that keeps track of a company's financial transactions. Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement, such as an income statement or balance sheet. This course focuses on procedures and practices from the accounting cycle through financial statement presentation, with an emphasis on recognizing valuing, reporting, and disclosing assets, liabilities, and equity. Students will acquire the capability for developing a sound financial basis for accounting. This course presumes no previous accounting knowledge.
Instructional Topic Headings (please separate each heading by a semi-colon)	- Starting a Proprietorship: Changes that Affect the Accounting Equation - Analyzing Transactions into Debit and Credit Parts - Journalizing Transactions - Posting to a General Ledger - Cash Control Systems - Work Sheet and Adjusting Entries for a Service Business - Financial Statements for Proprietorship - Recording Closing Entries and Preparing a Pos-Closing Trial Balance for a Service Business
Summative Assessments and Standards	

Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	
Course Addresses:	
Alaska ELA and Math Standards	Yes
Alaska Cultural Standards	Yes
All Aspects of Industry (AAI)	Yes
Core Technical Standards	Yes
Employability Standards	Yes
Employability Standards	
Source of Employability Standards	Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	No
Date of Current Agreement	N/A
Postsecondary Institution Name	N/A
Postsecondary Course Name	N/A
Postsecondary Course Number	N/A
Number of Postsecondary Credits	N/A
Author	
Course Developed By	Andrea Wade
Course Adapted From	
Date of Previous Course Revision	
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	

Instructional Resources

List the major instructional resources used for this course:

Websites:	
Textbooks:	<i>Century Accounting: General Journal</i>
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Students will be able to correctly use accounting terminology.		LS.4, 6			A1	A, B	Class Assignments; Performance
Students will describe the educational requirements and general responsibilities of various accounting careers.		RT.2-3			C2,4; E8	A, B	Class Assignments; Performance
Students will use basic accounting equations.			A-REI.1-9		B2-3	A, B	Class Assignments; Performance
Students will determine the effects of business transactions.			A.SSE.1-4		B2, 4	A, B	Class Assignments; Performance
Students will demonstrate accounting procedures manually for a business organized as a sole proprietorship.					B2-4; D4-5; E3	A, B	Class Assignments; Performance
Students will describe the accounting principles and practices of a business organized as a sole proprietorship.					B2-4; D4-5; E3	A, B	Class Assignments; Performance

Accounting 1B

Course Information	
Course Name	Accounting 1B
Course Number	TBA
Grade(s)	
Length	Semester
Credit	.5
Foundational Course:	☐ This is a foundational CTE course (foundational courses are not technical)
Prerequisites	Accounting 1A
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Management & Administration
Date of District Course Revision	Spring 2025
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Future Business Leaders of America, Distributive Education Clubs of America, Business Professionals of America
Occupational Standards	
Source of Occupational Standards	State of Alaska
Names/Numbers of Occupational Standards	
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	<i>Accounting 1B</i> provides an introduction to the objectives, principles, assumptions, and concepts of financial accounting, which is a specialized branch of accounting that keeps track of a company's financial transactions. Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement, such as an income statement or balance sheet. This course focuses on procedures and practices from the accounting cycle through financial statement presentation, with an emphasis on recognizing valuing, reporting, and disclosing assets, liabilities, and equity. Students will acquire the capability for developing a sound financial basis for accounting. This course presumes no previous accounting knowledge.
Instructional Topic Headings (please separate each heading by a semi-colon)	● Accounting for Purchases and Cash Payments ● Accounting for Sales and Cash Receipts ● Accounting for Transactions Using a General Journal ● Preparing Payroll Records ● Accounting for Payroll and Payroll Taxes ● Accounting for Uncollectible Accounts Receivable ● Preparing Adjusting Entries and a Trail Balance ● Financial Statements and Closing Entries for a Corporation ● Financial Statement Analysis
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC)	

(Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	
Course Addresses:	
Alaska ELA and Math Standards	Yes
Alaska Cultural Standards	Yes
All Aspects of Industry (AAI)	Yes
Core Technical Standards	Yes
Employability Standards	Yes
Employability Standards	
Source of Employability Standards	Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	No
Date of Current Agreement	N/A
Postsecondary Institution Name	N/A
Postsecondary Course Name	N/A
Postsecondary Course Number	N/A
Number of Postsecondary Credits	N/A
Author	
Course Developed By	Andrea Wade
Course Adapted From	
Date of Previous Course Revision	
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	

Instructional Resources

List the major instructional resources used for this course:	
Websites:	
Textbooks:	<i>Century 21 Accounting: General Journal</i>
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Students will be able to develop ideas and form conclusions to learned experience by weekly journal writing.					A1		Class Assignment
Students will briefly review basic math, discuss the foundations of accounting and show how the basic accounting equation affects the various business transactions.			N-Q.1 N-Q.3		C2, 4; E8	A1-2, 4	Class Assignment; Performance
Students will classify the accounts of a merchandising business, analyze special journal entries, determine correct and incorrect procedures for recording transactions in journals and procedures for ended-of-fiscal period activities.			N-Q.1 N-Q.3 A-REI.5		B2-3	A1-2, 4	Class Assignment; Performance
Students will record transactions in special journals and be able to foot, prove, total and rule special journals.					B, 4	A1-2, 4	Class Assignment; Performance
Students will prepare a schedule of accounts payable.			N-Q.1 N-Q.3 A-REI.5		B2-4; D4-5; E3	A1-2, 4	Class Assignment; Performance
Students will record adjustments on a worksheet.			N-Q.1 N-Q.3		B2-4; D4-5; E3	A1-2, 4	Class Assignment; Performance
Students will relate the study of accounting to certain aspects of the world around them.					E6-7	B2-5	Class Assignment; Performance
Students will distinguish between a salary expense and a payroll tax expense.						A1-2, 4	Class Assignment; Performance
Students will analyze payroll expenses.							
Students will compute gross earnings for employees paid on a salary plus commission basis, hourly wage, and piecework basis.			N-Q.1 N-Q.3				
Students will complete a payroll register.			N-Q.1 N-Q.3 A-REI.5				

Students will calculate and record the employer's payroll tax liabilities.			N-Q.1 N-Q.3 A-REI.5				
Students will select the correct financial statement for given accounts.							

Student Business Enterprise II A

Course Information	
Course Name	Student Business Enterprise II A
Course Number	
Grade(s)	9-12
Length	1 Semester
Credit	.5
Foundational Course:	☐ This is a foundational CTE course (foundational courses are not technical)
Prerequisites	Student Business Enterprise I 1A/1B
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Management & Administration; QuickBooks Certification
Date of District Course Revision	Spring 2026
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Distributive Education Clubs of America (DECA), Business Professionals of America (BPA), Future Business Leaders of America (FBLA)
Occupational Standards	
Source of Occupational Standards	Nationals Business Education Association (NBEA), Common Admission Test (CAT), DECA
Names/Numbers of Occupational Standards	NBEA, DECA, CAT
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	<i>Student Business Enterprise IIA</i> is the first semester of a yearlong advanced course that builds on the foundations established in Student Business Entrepreneurship IA and IB, including the quantitative reasoning and applied problem-solving skills developed in <i>Amped on Algebra</i>. This course is designed to strengthen upper-level management, leadership, and operational competencies within a student-run business enterprise in the imprinted merchandise industry. Students apply and interview for managerial roles and assume supervisory responsibilities within the enterprise structure. Emphasis is placed on strategic planning, financial analysis, data-driven decision-making, and performance management. Students oversee real-world production schedules across multiple product lines, manage equipment and workflow systems, coordinate customer relations, analyze sales data, and ensure quality control and product delivery. Through competency-based, applied learning experiences, students integrate algebraic reasoning and business analytics to manage pricing models, profit margins, budgeting, inventory control, and forecasting. The course provides coherent and rigorous content aligned to challenging academic standards while advancing technical knowledge and skills within the Business, Management & Administration career cluster. Instruction includes planning, organizing, directing, and controlling business operations, with emphasis on leadership theory, management strategies, ethical decision-making, and organizational communication. Students engage in continuous cycles of implementation, evaluation, and reflection, strengthening higher-order reasoning, problem-solving skills, professional work habits, and occupation-specific technical competencies.

	This course prepares students for postsecondary education, industry credentials, and careers in entrepreneurship, business management, and related fields by intentionally connecting academic mathematics to authentic business application.
Instructional Topic Headings (please separate each heading by a semi-colon)	Accounting/Budgeting; Operation; Management; Supervisor Skills; Human Relations Management; Banking; Marketing; Purchasing; Inventory Management; Quality Control; Internal Control; Website Design; Graphic Design Artist
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	QuickBooks, Certiport, MOS, IC3
Course Addresses:	
Alaska ELA and Math Standards	Yes
Alaska Cultural Standards	Yes
All Aspects of Industry (AAI)	Yes
Core Technical Standards	Yes
Employability Standards	Yes
Employability Standards	
Source of Employability Standards	Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	No
Date of Current Agreement	N/A
Postsecondary Institution Name	N/A
Postsecondary Course Name	N/A
Postsecondary Course Number	N/A
Number of Postsecondary Credits	N/A
Author	
Course Developed By	S. Ashlock
Course Adapted From	Student Business & Finance Curriculum
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	No

Instructional Resources

List the major instructional resources used for this course:

Websites:	https://www.fbla.org/
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Students will demonstrate project planning and management skills.	NBEA	W.11-12.2; W.11-12.4; W.11-12.5; SL.11-12.1; SL.11-12.4	MP.1-2, 8		E4	A.1; A.2; A.4: A.5	Class Assignments; Projects
Students will explain the importance of providing good customer service in the workplace.	NBEA	WW.11-1.1; W.11-12.2; RI.11-12.2;m SL.11-12.4; L.11-12.3	MP.2, 6-7		C4, E4	A.1	Class Assignments; Projects
Students will explain how product quality affects job stability.	NBEA	RI.11-12.3; RI.11-12.8; W.11-12.1; W.11-12.2			D6	A.1; A.6	Class Assignments; Projects
Students will describe appropriate time management techniques and their application in the workplace.	NBEA	W.11-12.2; SL.11-12.1; SL.11-12.6; L.11-11-12.6	MP.1-2		D6	A.1; A.2	Class Assignments; Projects
Students will demonstrate techniques for developing and maintaining positive and flexible behaviors and attitudes.	NBEA	SL.11-12.1; SL.11-12.3; W.11-12.4; L.11-12.3	MP.1-3		C4	A.1	Class Assignments; Projects
Students will describe techniques for demonstrating personal accountability and work productivity.	NBEA	W.11-12.2; W.11-12.4; SL.11-12.4; L.11-12.6			C4	A.1: A.7	Class Assignments; Projects
Students will discuss and illustrate the positive and negative effects of a well-developed work ethic on worker and workplace productivity.	NBEA	W.11-12.1; RI.11-12.8; SL.11-12.1; SL.11-12.4			D6	A.1; A.2	Class Assignments; Projects
Students will identify methods for demonstrating dependability and accountability in work performance.	NBEA	W.11-12.2; SL.11-12.1; L.11-12.6	MP.1-3		E4	A.7	Class Assignments; Projects
Students will estimate market share for a specific product or service.	NBEA	RI.11-12.7; W.11-12.2; W.11-12.9; SL.11-12.4	MP.1-4		E4	A.1; A.2; A.7; B.3	Class Assignments; Projects

Students will select appropriate channels of distribution to reach a target market.	NBEA	RI.11-12.3; W.11-12.1; W.11-12.2; SL.11-12.4	MP.1-4			A.2; A.4	Class Assignments; Projects
Students will develop quality control procedures.	NBEA	W.11-12.2 W.11-12.4; W.11-12.5; L.11-12.6				A.1; A.2; A.6	Class Assignments; Projects
Students will design policies and procedures for serving customers.	NBEA	W.11-12.2; W.11-12.4; W.11-12.5; SL.11-12.4			E4	A.1	Class Assignments; Projects
Students will establish prices for products and services.	NBEA	RI.11-12.7; W.11-12.1; W.11-12.2; W.11-12.9	MP.1-4			B.3	Class Assignments; Projects
Students will assess how market prices provide an incentive to produce goods and services.	NBEA	RI.11-12.2; RI.11-12.1; W.11-12.1; SL.11-12.4	MP.1-4			A.1; B.3	Class Assignments; Projects

Student Business Enterprise II B

Course Information	
Course Name	Student Business Enterprise II B
Course Number	TBA
Grade(s)	9 - 12
Length	1 Semester
Credit	.5
Foundational Course:	☐ This is a foundational CTE course (foundational courses are not technical)
Prerequisites	Student Business Enterprise II B
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Management & Administration; QuickBooks Certification
Date of District Course Revision	Spring 2026
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Distributive Education Clubs of America (DECA), Business Professionals of America (BPA), Future Business Leaders of America (FBLA)
Occupational Standards	
Source of Occupational Standards	Nationals Business Education Association (NBEA), Common Admission Test (CAT), DECA
Names/Numbers of Occupational Standards	NBEA, DECA, CAT
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	<i>Student Business Enterprise IIB</i> is the second semester of a yearlong advanced course embedded within the <i>Amped on Algebra</i> program. Building upon the quantitative reasoning, financial literacy, and applied problem-solving skills developed throughout the first semester, this capstone experience moves students from operational management to strategic leadership within the student-run imprinted merchandise enterprise. Students continue serving in competitively selected managerial roles while expanding their supervisory responsibilities to include long-term strategic planning, financial performance analysis, operational efficiency, and organizational leadership. Emphasis is placed on refining real-world production schedules across multiple product lines, optimizing workflow systems, managing production equipment, strengthening customer relations, analyzing sales data, and ensuring quality assurance and timely delivery. As part of <i>Amped on Algebra</i>, students apply algebraic modeling and business analytics to evaluate pricing strategies, profit margins, market trends, inventory systems, cost controls, and revenue projections. Students assess performance metrics, implement data-driven improvements, and measure outcomes over time. This integration of mathematics and enterprise leadership strengthens higher-order reasoning, problem-solving skills, and real-world application of academic standards. Instruction deepens understanding of planning, organizing, directing, and controlling business operations, with increased focus on leadership theory, ethical decision-making, personnel management, and organizational sustainability. Students engage in structured cycles of

	decision-making, implementation, evaluation, and reflection, strengthening both technical competencies and professional leadership capacity. Student Entrepreneurship IIB within <i>Amped on Algebra</i> provides rigorous, standards-aligned content in the Business, Management & Administration career cluster and prepares students for postsecondary education, industry credentials, and careers in entrepreneurship and business management through authentic, applied enterprise leadership experiences.
Instructional Topic Headings (please separate each heading by a semi-colon)	Accounting/Budgeting; Operation; Management; Supervisor Skills; Human Relations Management; Banking; Marketing; Purchasing; Inventory Management; Quality Control; Internal Control; Website Design; Graphic Design Artist
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	QuickBooks, Certiport, MOS, IC3
Course Addresses:	
Alaska ELA and Math Standards	Yes
Alaska Cultural Standards	Yes
All Aspects of Industry (AAI)	Yes
Core Technical Standards	Yes
Employability Standards	Yes
Employability Standards	
Source of Employability Standards	Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	No
Date of Current Agreement	N/A
Postsecondary Institution Name	N/A
Postsecondary Course Name	N/A
Postsecondary Course Number	N/A
Number of Postsecondary Credits	N/A
Author	
Course Developed By	S. Ashlock
Course Adapted From	Student Business & Finance Curriculum
Date of Previous Course Revision	N/A
Course Delivery Model	

Is the course brokered through another institution or agency? (Y/N)	No
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Instructional Resources

List the major instructional resources used for this course:	
Websites:	https://www.fbla.org/
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Students will demonstrate project planning and management skills.	NBEA	W.11-12.2; W.11-12.4; W.11-12.5; SL.11-12.1; SL.11-12.4	MP.1-2, 8		E4		Class Assignments; Projects
Students will identify ways to use feedback to improve skills.	NBEA	SL.11-12.1; SL.11-12.3; W.11-12.5	MP.1-3		D6		Class Assignments; Projects
Students will monitor progress and restructure the plan as needed to manage identified weaknesses.	NBEA	W.11-12.5; SL.11-12.1; SL.11-12.4	MP.1-3		E4		Projects
Students will describe appropriate time management techniques and their application in the workplace.	NBEA	W.11-12.2; SL.11-12.4; L.11-12.6	MP.1-2		C4		Class Assignments; Projects
Students will demonstrate techniques for developing and maintaining positive and flexible behaviors and attitudes.	NBEA	SL.11-12.1; SL.11-12.3; L.11-12.3	MP.1-2		C4, E4		Projects
Students will describe techniques for demonstrating personal accountability and work productivity.	NBEA	W.11-12.2; W.11-12.4; SL.11-12.4	MP.1-2		D6		Class Assignments; Projects
Students will discuss and illustrate the positive and negative effects of a well-developed work ethic on worker and workplace productivity.	NBEA	W.11-12.1; RI.11-12.8; SL.11-12.1			D6		Class Assignments; Projects
Students will demonstrate the ability to use assertive behavior in work relationships.	NBEA	SL.11-12.1; SL.11-12.6; L.11-12.3			C4		Projects
Students will identify techniques for encouraging others to enhance their performance.	NBEA	SL.11-12.1; SL.11-12.3; W.11-12.2	MP.3		C4		Class Assignments; Projects
Students will describe ways to evaluate the effectiveness of promotional efforts.	NBEA	RI.11-12.7; W.11-12.2; SL.11-12.4	MP.1-2, 6				Class Assignments; Projects

Students will select appropriate channels of distribution to reach a target market.	NBEA	RI.11-12.3; W.11-12.1; SL.11-12.4	MP.1-2, 6		E4		Projects
Students will develop quality control procedures.	NBEA		MP.2, 6				Projects
Students will describe benefits of participating in a business-sponsored community service activity.	NBEA	W.11-12.1; W.11-12.2; SL.11-12.4			A1, 4		Class Assignments; Projects
Students will design strategies for maintaining customer loyalty.	NBEA	RI.11-12.3; W.11-12.2; SL.11-12.4			C4, E4		Class Assignments; Projects
Students will create a customer database to track customer purchases and feedback.	NBEA	RI.11-12.7; W.11-12.2; W.11-12.9	MP.4-6				Class Assignments; Projects
Students will assess how market prices provide an incentive to produce goods and services.	NBEA	RI.11-12.2; RI.11-12.8; W.11-12.1; SL.11-12.4	MP.2, 3.7				Class Assignments; Projects

Accounting 2A

Course Information	
Course Name	Accounting 2A
Course Number	
Grade(s)	10-12
Length	Semester
Credit	.5
Foundational Course:	☐ This is a foundational CTE course (foundational courses are not technical)
Prerequisites	Accounting 1A/1B
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Management & Administration
Date of District Course Revision	Spring 2025
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Future Business Leaders of America, Distributive Education Clubs of America, Business Professionals of America
Occupational Standards	
Source of Occupational Standards	State of Alaska
Names/Numbers of Occupational Standards	
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	<i>Accounting 2A</i> introduces students to the concepts and applications of managerial accounting. Students focus on analysis and recording of various manufacturing costs, cost-volume-profit analysis, preparation of financial statements for a manufacturer, creation of static and flexible budgets and reports, evaluation of capital investments, and various costing systems.
Instructional Topic Headings (please separate each heading by a semi-colon)	- Acquiring Capital for Growth and Development - Accounting for Plant Assets, Depreciations, and Intangible Assets - Accounting for Inventory - Accounting for Accruals, Deferrals, and Reversing Entries - End-of-Fiscal-Period Work for a Corporation
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	
Course Addresses:	
Alaska ELA and Math Standards	Yes
Alaska Cultural Standards	Yes
All Aspects of Industry (AAI)	Yes
Core Technical Standards	Yes

Employability Standards	Yes
Employability Standards	
Source of Employability Standards	Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	No
Date of Current Agreement	N/A
Postsecondary Institution Name	N/A
Postsecondary Course Name	N/A
Postsecondary Course Number	N/A
Number of Postsecondary Credits	N/A
Author	
Course Developed By	Andrea Wade
Course Adapted From	
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	

Instructional Resources

List the major instructional resources used for this course:	
Websites:	
Textbooks:	<i>Century 21 Accounting: General Journal</i>
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Students will explain the purpose of a journal and its relationship to the ledger.		RT.8	N-Q.1 N-Q.3 A-REI.5		A1	A1-2	Class Assignment
Students will explain the purpose of the ledger account and post information from the journal to the ledger.		RT.2b	N-Q.1 N-Q.3 A-REI.5		C2, 4 E8	A1-2, 4	Class Assignment
Students will create and maintain the accounts receivable subsidiary ledger, account for credit card sales, and apply appropriate accounting techniques for uncollectible accounts.		RT.2b TT.8	N-Q.1 N-Q.3		B2-3	A1-2, 4	Class Assignment; Performance
Students will prepare bank reconciliations, establish and maintain petty cash and change accounts.		W.2d	N-Q.1 N-Q.3 A-REI.5		A1	A1-2, 4	Class Assignment; Performance
Students will identify cash control techniques; explain the benefits of electronic funds transfers, ATM transactions and uses of a debit card.		W.2c-d	N-Q.1 N-Q.3 A-REI.5			A1-2, 4	Class Assignment; Performance
Students will calculate depreciation and apply appropriate accounting concepts and techniques for acquisition, depreciation and disposal of property, plan and equipment.		RT.8-9	N-Q.1 N-Q.3 A-REI.5		C2, 4 E8	A1-2, 4	Class Assignment; Performance
Students will create spreadsheets or use accounting software to maintain accounting records for short-term and long-term assets.		RT.8-9	N-Q.1 N-Q.3 A-REI.5		C2, 4 E8	A1-2, 4	Class Assignment; Performance
Students will create and maintain the accounts payable subsidiary ledger, explain the purpose of notes payable, and establish and maintain accounts for payables and related interest.		RT.10	N-Q.1 N-Q.3 A-REI.5		B2-3	A1-2, 4	Class Assignment; Performance
Students will analyze the income statement and balance sheet of a business by comparing a vertical analysis with industry standards.		RT.8-9	N-Q.1 N-Q.3		A1	A1-2, 4	Class Assignment; Performance
Students will explain how the income statements for three types of businesses are different.		RT.8-9	N-Q.1 N-Q.3		A1	A1-2, 4	Class Assignment; Performance

Accounting 2B

Course Information	
Course Name	Accounting 2B
Course Number	
Grade(s)	10-12
Length	Semester
Credit	.5
Foundational Course:	☐ This is a foundational CTE course (foundational courses are not technical)
Prerequisites	Accounting 2A
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Management & Administration
Date of District Course Revision	Spring 2025
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Future Business Leaders of America, Distributive Education Clubs of America, Business Professionals of America
Occupational Standards	
Source of Occupational Standards	State of Alaska
Names/Numbers of Occupational Standards	
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	<i>Accounting 2B</i> continues the concepts and applications of managerial accounting. Students focus on analysis and recording of various manufacturing costs, cost-volume-profit analysis, preparation of financial statements for a manufacturer, creation of static and flexible budgets and reports, evaluation of capital investments, and various costing systems.
Instructional Topic Headings (please separate each heading by a semi-colon)	- Forming a Partnership - Distribution of Net Income and Owner's Equity Statements - Dissolving a Partnership - Recording International Sales - Recording Internet Sales
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	
Course Addresses:	
Alaska ELA and Math Standards	Yes
Alaska Cultural Standards	Yes
All Aspects of Industry (AAI)	Yes

Core Technical Standards	Yes
Employability Standards	Yes
Employability Standards	
Source of Employability Standards	Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	No
Date of Current Agreement	N/A
Postsecondary Institution Name	N/A
Postsecondary Course Name	N/A
Postsecondary Course Number	N/A
Number of Postsecondary Credits	N/A
Author	
Course Developed By	Andrea Wade
Course Adapted From	
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	

Instructional Resources

List the major instructional resources used for this course:	
Websites:	
Textbooks:	<i>Century 21 Accounting: General Journal</i>
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Students will prepare a classified income statement for merchandising corporation.					A1	A1-2	Class Assignments
Students will prepare and maintain payroll records using manual and computerized systems, including calculating all types of earnings and deductions.			N-Q.1 N-Q.3 A-REI.5		C2, 4 E8	A1-2, 4	Class Assignments
Students will demonstrate correct journaling procedures in all journal accounts, including the following: foot, prove, total and rule special accounts.					B2-3	A1-2, 4	Class Assignments, Performance
Students will describe the difference between manual and computerized accounting systems.		WT.1-2			B2-3	A1-2, 4	Class Assignments, Performance
Students will demonstrate knowledge of computerized accounting program software to maintain accounting records.					C2, 4 E8	A1-2, 4	Class Assignments, Performance
Students will prepare federal, state and local payroll reports.			N-Q.1 N-Q.3 A-REI.5			A1-2, 4	Class Assignments, Performance
Students will explain the importance of high ethical standards in preparation of financial statements. Interpret information contained on financial statements to determine companies earning power and solvency.		WT.8-9				A1-2, 4	Class Assignments, Performance
Students will record adjustments on a worksheet.			N-Q.1 N-Q.3			A1-2, 4	Class Assignments, Performance
Students will prepare a statement of cash flows using direct and indirect methods.			N-Q.1 N-Q.3 A-REI.5			A1-2, 4	Class Assignments, Performance
Students will prepare a schedule of accounts payable.		RT.8-9	N-Q.1 N-Q.3			A1-2, 4	Class Assignments, Performance
Students will explain the advantages and disadvantages of partnerships and publicly held corporations.							

Business Communication

Course Information	
Course Name	Business Communications
Course Number	TBA
Grade(s)	10-12
Length	Semester
Credit	.5
Foundational Course:	☐ This is a foundational CTE course (foundational courses are not technical)
Prerequisites	Introduction to Business
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Marketing, & Management
Date of District Course Revision	Spring 2026
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Future Business Leaders of America (FBLA)
Occupational Standards	
Source of Occupational Standards	State of Alaska
Names/Numbers of Occupational Standards	
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	Business Communications focuses on how employees and management interact with each other and with groups and individuals outside the organization to reach organizational goals, objectives, and activities. This course emphasizes oral, written, and digital communication techniques, and content is designed to encourage exploration of business ethics, teamwork, conflict resolution, and leadership skills. Content standards require the use of presentation and word processing software to create business communications. Standards require proficiency in producing documents and multimedia presentations.
Instructional Topic Headings (please separate each heading by a semi-colon)	General Communications; Oral Communication; Written Communication; Human Relations; Digital Technology; Career Opportunities do a stan
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	Microsoft Office Specialist (MOS)
Course Addresses:	
Alaska ELA and Math Standards	https://education.alaska.gov/akstandards/ela/Adopted_ELA.pdf https://education.alaska.gov/standards/mathematics
Alaska Cultural Standards	https://education.alaska.gov/akstandards/Culture.pdf
All Aspects of Industry (AAI)	

Core Technical Standards	
Employability Standards	https://education.alaska.gov/akstandards/Employability.pdf
Employability Standards	
Source of Employability Standards	State of Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	N
Date of Current Agreement	
Postsecondary Institution Name	
Postsecondary Course Name	
Postsecondary Course Number	
Number of Postsecondary Credits	
Author	
Course Developed By	Andrea Wade
Course Adapted From	
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	N

Instructional Resources

List the major instructional resources used for this course:	
Websites:	https://www.fbla.org/
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standard s	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
General Communications	Professional workplace communication fundamentals	RI.9-12.1; W.9-12.4; SL.9-12.1			A1; A3	A.2	Class discussions; communicatio n reflections
Oral Communication	Oral presentation and speaking skills	SL.9-12.4; SL.9-12.6			A1	A.2	Speeches; mock meetings; peer feedback
Written Communication	Business writing	W.9-12.2; W.9-12.4; W.9-12.6			A3	A.2:	Drafts; revised documents; writing rubrics
Human Relations	Teamwork, ethics, and conflict resolution	RI.9-12.7; SL.9-12.1			A1; A3; B2	A.1	Role plays; case studies; self-assessme nts
Digital Technology	Word processing and presentation software	W.9-12.6; SL.9-12.5			E1	A.2:	Multimedia projects; technology checklists
Career Opportunities	Career readiness and professional branding	W.9-12.4; SL.9-12.4			E2	A.3; A.5; B.1; B.2; B.3; B.4; B.5	Résumés; mock interviews; portfolios

Business and Legal Concepts

Course Information	
Course Name	Business and Legal Concepts
Course Number	TBA
Grade(s)	10-12
Length	Semester
Credit	.5
Foundational Course:	☐ This is a foundational CTE course (foundational courses are not technical)
Prerequisites	Introduction to Business
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Marketing, & Management
Date of District Course Revision	Spring 2026
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Future Business Leaders of America (FBLA)
Occupational Standards	
Source of Occupational Standards	State of Alaska
Names/Numbers of Occupational Standards	
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	Business and Legal Concepts emphasizes the ethical and legal dimensions of conducting business. The course focuses on application of ethical concepts, historical events that have shaped business law in the United States, the U.S. court systems, contracts, insurance, and various areas of law that impact business operations.
Instructional Topic Headings (please separate each heading by a semi-colon)	Foundational Standards; Ethics; Business Insurance; Business Crimes; Court Systems' Regulations; Business Ownership; Contracts; Employment Law; Property Law
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	Certport Entrepreneurship & Small Business (ESB) ACT WorkKeys-Workplace Documents
Course Addresses:	
Alaska ELA and Math Standards	https://education.alaska.gov/akstandards/ela/Adopted_ELA.pdf https://education.alaska.gov/standards/mathematics
Alaska Cultural Standards	https://education.alaska.gov/akstandards/Culture.pdf
All Aspects of Industry (AAI)	
Core Technical Standards	
Employability Standards	https://education.alaska.gov/akstandards/Employability.pdf
Employability Standards	

Source of Employability Standards	State of Alaska
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Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	N
Date of Current Agreement	
Postsecondary Institution Name	
Postsecondary Course Name	
Postsecondary Course Number	
Number of Postsecondary Credits	
Author	
Course Developed By	Andrea Wade
Course Adapted From	
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	

Instructional Resources

List the major instructional resources used for this course:	
Websites:	https://www.fb1a.org/
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standard s	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Foundational Standards	Understanding legal foundations of business and government	RI.9-12.1; RI.9-12.2; W.9-12.2	HS.N-Q.1		B2; E1	A4	Guided notes; quizzes; concept maps
Ethics	Ethical decision-making and professional conduct	RI.9-12.7; W.9-12.1; SL.9-12.1			A1; A3	A1; A7	Case studies; ethical dilemma discussions
Business Insurance	Risk management and insurance analysis	RI.9-12.1; W.9-12.2	HS.A-CED. 1; HS.S-ID.6		A4	A.5	Scenario analysis; worksheets
Business Crimes	Identification and prevention of illegal business practices	RI.9-12.2; W.9-12.1			A1; A3	A.1; A.6; A.7	Case briefs; class debates
Court Systems & Regulations	Understanding U.S. court systems and regulatory agencies	RI.9-12.1; SL.9-12.4			B2; E1	A.6; A.7	Mock trials; presentations
Business Ownership	Legal structures and responsibilities of ownership	RI.9-12.7; W.9-12.2	HS.N-Q.1		A1; A4	A.2;	Ownership comparison charts
Contracts	Contract creation and legal analysis	W.9-12.1; W.9-12.4	HS.A-CED. 1		A1	A.4	Contract analysis; role play
Employment Law	Employee rights, employer responsibilities, and labor laws	RI.9-12.2; W.9-12.2	HS.S-ID.6		A3; E2	A.1; A.7	Case studies; policy reviews
Property Law	Property rights and responsible stewardship	RI.9-12.7; W.9-12.2			A4	A.1	Research summaries; reflections

Advance Placement (AP) Business with Personal Finance

Course Details:	Overview:
Grade: 11 & 12 Length: Two Semesters Prerequisites: Intro to Business or teacher recommendation	AP Business with Personal Finance is a yearlong high school business and personal finance course that aligns closely with a college-level introduction to business course. Students explore the business disciplines of entrepreneurship, marketing, finance, accounting, and management through real-world business applications, case studies, and project based learning. In addition, students learn and apply all the National Standards for Personal Financial Education created by the Council for Economic Education and the Jump\$tart Coalition for Personal Financial Literacy. Please visit the College Board AP Central website for more information (http://apcentral.collegeboard.org).

