Florida Department of Education
Curriculum Framework

Program Title: **Accounting Operations**
Program Type: **Career Preparatory**
Career Cluster: **Business Management and Administration**

Career Certificate Program		
Program Number	B200100	
CIP Number	0552030207	
Grade Level	30, 31	
Standard Length	1050 hours	
Teacher Certification	Refer to the **Program Structure** section.	
CTSO	FBLA-PBL, BPA	
SOC Codes (all applicable)	Please see the CIP to SOC Crosswalk located at the link below.	
CTE Program Resources	http://www.fldoe.org/academics/career-adult-edu/career-tech-edu/program-resources.stml	
Basic Skills Level	Computations (Mathematics): 10	Communications (Reading and Language Arts): 10

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 an Information Technology Assistant, Accounting Clerk, Accounting Associate, and Accounting Assistant 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 occupationally-specific skills, and knowledge of all aspects of the Business Management and Administration career cluster.

The content includes but is not limited to double-entry accounting principles; methods of recording business transactions; preparation and analysis of various documents and financial statements; payroll records and tax forms; accounting control systems; account and transaction analysis; inventory methods; the aging process; depreciation; and the application of accounting principles to various entities.

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 four occupational completion points.

This program is comprised of courses which have been assigned course numbers in the SCNS (Statewide Course Numbering System) in accordance with Section 1007.24 (1), F.S. Career and Technical credit shall be awarded to the student on a transcript in accordance with Section 1001.44(3)(b), F.S.

To teach the courses listed below, instructors must hold at least one of the teacher certifications indicated for that course.

The following table illustrates the postsecondary program structure:

OCP	Course Number	Course Title	Teacher Certification	Length
A	OTA0040	Information Technology Assistant	OTA0040 Teacher Certifications	150 hours
B	ACO0040	Accounting Clerk	ACCTING @7 7 G BOOKKEEPIN @4 @7 7 G BUS ED 1 @2 TC COOP ED @7 VOE @7	300 hours
C	ACO0044	Accounting Assistant		300 hours
D	ACO0043	Accounting Associate		300 hours

Common Career Technical Core – Career Ready Practices

Career Ready Practices describe the career-ready skills that educators should seek to develop in their students. These practices are not exclusive to a Career Pathway, program of study, discipline or level of education. Career Ready Practices should be taught and reinforced in all career exploration and preparation programs with increasingly higher levels of complexity and expectation as a student advances through a program of study.

1. Act as a responsible and contributing citizen and employee.

2. Apply appropriate academic and technical skills.

3. Attend to personal health and financial well-being.

4. Communicate clearly, effectively and with reason.

5. Consider the environmental, social and economic impacts of decisions.

6. Demonstrate creativity and innovation.

7. Employ valid and reliable research strategies.

8. Utilize critical thinking to make sense of problems and persevere in solving them.

9. Model integrity, ethical leadership and effective management.

10. Plan education and career path aligned to personal goals.

11. Use technology to enhance productivity.

12. Work productively in teams while using cultural/global competence.

Standards

Information Technology Assistant (OTA0040) is the first course in this and other programs within the Business Management & Administration Career Cluster. Standards 01.0 – 15.0 are associated with this course.

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

01.0 Demonstrate knowledge, skill, and application of information technology to accomplish job objectives and enhance workplace performance.
02.0 Develop an awareness of microcomputers.
03.0 Demonstrate an understanding of networks.
04.0 Use word processing applications to enhance the effectiveness of various types of documents and communication.
05.0 Use presentation applications to enhance communication skills.
06.0 Use spreadsheet applications to enhance communication skills.
07.0 Use database applications to store and organize data.
08.0 Use electronic mail to enhance communication skills.
09.0 Investigate individual assessment and job/career exploration and individual career planning that reflect the transition from school to work, lifelong learning, and personal and professional goals.
10.0 Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance.
11.0 Demonstrate competence using computer networks, internet and online databases to facilitate collaborative or individual learning and communication.
12.0 Develop awareness of computer languages, web-based & software applications, and emerging technologies.
13.0 Demonstrate an understanding of basic html by creating a simple web page.
14.0 Demonstrate comprehension and communication skills.
15.0 Use social media to enhance online communication and develop an awareness of a digital footprint.
16.0 Describe management functions and organizational structures as they relate to today's workplace and employer/employee roles.
17.0 Practice quality performance in the learning environment and the workplace.
18.0 Apply mathematical operations and processes as well as financial planning strategies to commonly occurring personal and business situations.
19.0 Assess personal strengths and weaknesses as they relate to job objectives, career exploration, personal development, and life goals.
20.0 Apply accounting principles and concepts to the performance of accounting activities.
21.0 Participate in work-based learning experiences in class or online.
22.0 Describe financial accounting.
23.0 Demonstrate the use of accounting principles for purchases and cash payments.
24.0 Demonstrate the use of accounting for sales and cash receipts.
25.0 Demonstrate the use of accounting for transactions using a general journal.
26.0 Demonstrate the use of accounting for payroll and payroll taxes.
27.0 Use payroll records to prepare employee and employer payroll taxes and all associated journal and ledger entries.
28.0 Analyze and explain organizational forms as they relate to today's workplace.
29.0 Apply accounting principles and concepts to the performance of accounting activities

30.0 Participate in a project-based or lab activity in class or virtually
31.0 Demonstrate leadership and teamwork skills needed to accomplish goals and objectives.
32.0 Solve problems using critical thinking skills, creativity, and innovation.
33.0 Use information technology tools.
34.0 Describe the importance of professional ethics and legal responsibilities in the field of accounting/bookkeeping.
35.0 Participate in advanced work-based learning experiences in class or online.
36.0 Apply an understanding of accounting cost methods and financial statements, financial accounting principles, and concepts to the performance of accounting activities.
37.0 Apply principles and concepts using appropriate accounting software.
38.0 Explain the importance of employability and entrepreneurship skills.
39.0 Demonstrate personal/family money-management concepts, procedures, and strategies
40.0 Analyze the use of consumer credit.
41.0 Prepare for employment opportunities.
42.0 Exhibit professional skills.

Florida Department of Education
Student Performance Standards

Program Title: Accounting Operations
Career Certificate Program Number: B200100

Course Number: OTA0040 **Occupational Completion Point: A** **Information Technology Assistant – 150 Hours**
Information Technology Assistant (OTA0040) is part of several programs across the various CTE career clusters. To ensure consistency, the standards and benchmarks for this course (01.0 – 15.0) have been placed in a separate document. To access this document, visit: Information Technology Assistant (OTA0040)

Course Number: ACO0040 **Occupational Completion Point: B** **Accounting Clerk – 300 Hours**	
16.0	Describe management functions and organizational structures as they relate to today's workplace and employer/employee roles. The student will be able to:
16.01	Describe how accounting departments work within and across organizations.
16.02	Describe the roles and responsibilities of employees within the organization of a small, medium, or large accounting department including the CFO, controller, accounting manager, accounts payable and receivable coordinator, payroll administrator, bookkeeper, and credit and collection manager.
16.03	Compare and contrast the various forms of business ownership (e.g., sole proprietorships, partnerships corporations) and other organizational structures (e.g., nonprofit organizations, government agencies).
16.04	List the advantages and disadvantages of each form of business ownership.
17.0	Practice quality performance in the learning environment and the workplace. The student will be able to:
17.01	Perform tasks accurately, completely, and with attention to detail consistently.
17.02	Think critically and make informed decisions.
18.0	Apply mathematical operations and processes as well as financial planning strategies to commonly occurring personal and business situations. The student will be able to:
18.01	Develop an awareness of effective credit management.
18.02	Prepare and analyze a personal budget.
19.0	Assess personal strengths and weaknesses as they relate to job objectives, career exploration, personal development, and life goals. The student will be able to:

	19.01 Analyze job and career requirements and relate career interests to opportunities in accounting occupations in the global economy.
20.0	Apply accounting principles and concepts to the performance of accounting activities. The student will be able to:
	20.01 Demonstrate the application of the full accounting cycle (including chart of accounts, use of t accounts, journalizing business transactions, posting of journal entries, preparation of trial balance, journalizing and posting of adjusting entries, journalizing and posting of post-closing entries, and preparation of an income statement, statement of owner's equity, and balance sheet).
21.0	Participate in work-based learning experiences in class or online. The student will be able to:
	21.01 Apply accounting principles in an accounting environment.
	21.02 Explore the use of technology in an accounting environment.
	21.03 Complete a work-based simulation.
22.0	Describe financial accounting. The student will be able to:
	22.01 Understand the purpose of financial accounting and the users of financial information.
	22.02 Understand the departmentalization of larger organizations and their financial accounting/bookkeeping departments.
23.0	Demonstrate the use of accounting principles for purchases and cash payments. The student will be able to:
	23.01 Use source documents to prepare and analyze purchase and cash payment transactions including invoices, cash receipts, sales slips, credit memos, vendor statements, purchase orders, and packing slips.
	23.02 Use purchase and cash payments journals to appropriately allocate entries.
	23.03 Understand the relationship between accounts payable, cash payments, and purchase journals.
	23.04 Post purchase and cash payments journal entries to ledgers.
	23.05 Analyze transactions for accuracy and prepare appropriate correcting entries.
24.0	Demonstrate the use of accounting for sales and cash receipts. The students will be able to:
	24.01 Use source documents to prepare and analyze sales and cash transactions including receipts, sales slips, memos, invoices, and purchase orders.
	24.02 Use sales and cash receipts journals to appropriately allocate entries.
	24.03 Understand the relationship between accounts receivable/cash receipts and sales/cash receipts journals.
	24.04 Post sales and cash receipts to ledgers.
25.0	Demonstrate the use of accounting for transactions using a general journal. The student will be able to:

	25.01 Apply specific transactions to the general journal through source documents and analysis.
	25.02 Post general journal transactions to appropriate ledgers.
26.0	Demonstrate the use of accounting for payroll and payroll taxes. The students will be able to:
	26.01 Explain the difference between hourly, salary, and commission wages.
	26.02 Calculate hourly and commission wages.
	26.03 Differentiate between W2, W3, and W4 forms and their purposes (e.g., exemptions, overtime, commission rates).
	26.04 Complete payroll registers (individual and company).
27.0	Use payroll records to prepare employee and employer payroll taxes and all associated journal and ledger entries. The student will be able to:
	27.01 Calculate Federal, Social Security, and Medicare taxes.
	27.02 Journalize tax payables as they relate to employee taxes.
	27.03 Complete quarterly tax payable records for the employer.
	27.04 Journalize payroll tax payable salary expense in appropriate journals.
	27.05 Journalize tax payments in appropriate journals.
	27.06 Post tax payable tax payments to appropriate ledgers.

Course Number: ACO0044 **Occupational Completion Point: C** **Accounting Assistant – 300 Hours**	
28.0	Analyze and explain organizational forms as they relate to today's workplace. The student will be able to:
	28.01 List the advantages and disadvantages of each form of business ownership, including tax implications.
29.0	Apply accounting principles and concepts to the performance of accounting activities. The student will be able to:
	29.01 Identify and describe generally accepted accounting principles (GAAP) and explain how the application of GAAP impacts the recording of financial transactions and the preparation of financial statements.
	29.02 Discuss the move to International Financial Reporting Standards (IFRS) to prepare for a global business environment.
	29.03 Identify tax forms (e.g., personal, payroll, sales) necessary for compliance with local, state, and federal agencies.

	29.04 Develop a working knowledge of individual income tax procedures and requirements to comply with tax laws and regulations.
	29.05 Describe an internal control system.
	29.06 Apply accounting concepts to corporations and other business entities.
	29.07 Compare and contrast the cost of merchandise inventory using various valuation methods (e.g., LIFO, FIFO, weighted average).
	29.08 Determine the aging of accounts receivable and computation of allowance for doubtful accounts.
	29.09 Determine the aging of accounts payable.
	29.10 Compute depreciation using Financial Accounting Standards Board (FASB) regulations and record the associated journal entries.
30.0	Participate in a project-based or lab activity in class or virtually. The student will be able to:
	30.01 Apply accounting principles to demonstrate mastery of accounting concepts.
31.0	Demonstrate leadership and teamwork skills needed to accomplish goals and objectives. The student will be able to:
	31.01 Employ leadership skills to accomplish organizational goals and objectives (e.g., communication, conflict resolution, decision-making).
	31.02 Establish and maintain effective working relationships with others to accomplish objectives and tasks.
	31.03 Conduct and participate in meetings to accomplish work tasks.
	31.04 Employ mentoring skills to inspire and teach others.

Course Number: ACO0043 Occupational Completion Point: D Accounting Associate – 300 Hours	
32.0	Solve problems using critical thinking skills, creativity, and innovation. The student will be able to:
	32.01 Employ critical thinking skills independently and in teams to solve problems and make decisions.
	32.02 Employ critical thinking and interpersonal skills to resolve conflicts.
33.0	Use information technology tools. The student will be able to:
	33.01 Employ technological tools to expedite workflow including office equipment, software, and devices.
	33.02 Employ computer operations applications to access, create, manage, integrate, and store information.

	33.03 Employ collaborative/groupware applications to facilitate group work.
34.0	Describe the importance of professional ethics and legal responsibilities in the field of accounting/bookkeeping. The student will be able to:
	34.01 Identify and explain the personal and long-term consequences of unethical or illegal behaviors in the field.
	34.02 Interpret and explain written organizational policies and procedures (e.g., NDAs, employer contracts, confidentiality agreements).
35.0	Participate in advanced work-based learning experiences in class or online. The student will be able to:
	35.01 Participate in work-based learning experiences in an accounting environment.
	35.02 Compare and contrast the software applications used in an accounting environment.
36.0	Apply an understanding of accounting cost methods and financial statements, financial accounting principles, and concepts to the performance of accounting activities. The student will be able to:
	36.01 Analyze financial statement items to make informed business decisions.
	36.02 Develop an awareness of managerial and cost accounting including the job costing process, break-even analysis, budgeting, and internal reporting.
37.0	Apply principles and concepts using appropriate accounting software. The student will be able to:
	37.01 Select and use appropriate accounting software to maintain accounting records.
	37.02 Compare and contrast accounting application software.
38.0	Explain the importance of employability and entrepreneurship skills. The student will be able to:
	38.01 Identify and demonstrate positive work behaviors needed to be employable (e.g., teamwork, time management, listening, and observation skills.
	38.02 Examine licensing, certification, and industry credentialing requirements.
	38.03 Maintain a career portfolio to document knowledge, skills, and experiences.
	38.04 Evaluate and compare employment opportunities that match career goals.
	38.05 Research the benefits of ongoing professional development.
	38.06 Examine and describe entrepreneurship opportunities as a career planning option.
39.0	Demonstrate personal/family money-management concepts, procedures, and strategies. The student will be able to:
	39.01 Identify and describe the services and legal responsibilities of financial institutions.

	39.02 Describe the effect of money management on personal and career goals.
	39.03 Research, compare and contrast investment opportunities.
	39.04 Apply the decision-making process to making consumer choices.
	39.05 Discuss the importance of taking responsibility for personal financial decisions.
40.0	Analyze the use of consumer credit. The student will be able to:
	40.01 Explain why consumer credit is important to businesses and consumers in today's economy.
	40.02 Compare sources of consumer credit.
	40.03 Analyze the benefits and costs of consumer credit.
	40.04 Explain factors that affect creditworthiness and determine one's credit score.
	40.05 Identify ways to avoid or correct credit problems.
	40.06 Locate and understand sources of assistance if one experiences credit problems.
41.0	Prepare for employment opportunities. The student will be able to:
	41.01 Create an effective resume and cover letter.
	41.02 Research appropriate job opportunities based on skills, abilities, and market needs.
	41.03 Apply effective interview skills (e.g., in-person, virtual, and on the phone).
	41.04 Describe effective interview follow-up skills.
42.0	Exhibit professional skills. The student will be able to:
	42.01 Listen and identify the needs and concerns of customers and coworkers.
	42.02 Model appropriate ways to problem solve with customers in various situations.
	42.03 Model proper business etiquette including introductions, phone, virtual, dining, networking, marketing, online services, and community services.
	42.04 Project a professional image through appropriate business attire, ethical behavior, personal responsibility, and respect for confidentiality.

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)

Florida Future Business Leaders of America-Phi Beta Lambda (FBLA-PBL) and Business Professionals of America (BPA) are the co-curricular 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.

Cooperative Training – OJT

On-the-job training is appropriate but not required for this program. Whenever offered, the rules, guidelines, and requirements specified in the OJT framework apply.

Basic Skills

In Career Certificate programs offered for 450 hours or more, in accordance with Rule 6A-10.040, F.A.C., the minimum basic skills grade levels required for postsecondary adult career and technical students to complete this program are: Computation (Mathematics) and Communications (Reading and Language Arts). These grade level numbers correspond to a grade equivalent score obtained on a state designated basic skills examination.

Adult students with disabilities, as defined in Section 1004.02, Florida Statutes, may be exempted from meeting the Basic Skills requirements (Rule 6A-10.040). Students served in exceptional student education (except gifted) as defined in s. 1003.01, F.S., may also be exempted from meeting the Basic Skills requirement. Each school district and Florida College System Institution must adopt a policy addressing procedures for exempting eligible students with disabilities from the Basic Skills requirement as permitted in Section 1004.91, F.S.

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.

Note: postsecondary curriculum and regulated secondary programs cannot be modified.