

Essential	ACC.I.A	Explain the role that accountants play in business and society.
Essential	ACC.I.A.3-4.d	Explain the need for code of ethics in accounting and the ethical responsibilities required of accountants.
Essential	ACC.I.A.3-4.e	Explain how accounting information is used to allocate resources in the business and personal decision-making process.
Essential	ACC.I.C.3-4.e	Identify and use information technology productively.
Essential	ACC.I.C.3-4.g	Demonstrate the ability to work within a team concept.
Essential	ACC.II.A.3-4.g	Describe the information provided in each financial statement and how the statements articulate with each other.
Essential	ACC.II.A.3-4.h	Describe the relationship between assets, liabilities and equity on the balance sheet.
Essential	ACC.IV.A.3-4.d	Define assets, liabilities, equity, revenue, expenses, gains and losses.
Essential	ACC.V.A	Complete the steps in the accounting cycle in order to prepare the financial statements.
Essential	ACC.V.A.3-4.b	Explain the purpose of journals and ledgers and their relationship.
Essential	ACC.V.A.3-4.f	Describe and analyze how business transactions impact the accounting equation.
Essential	ACC.V.A.3-4.g	Apply the double-entry system of accounting to record business transactions and prepare a trial balance.
Essential	ACC.V.A.3-4.k	Describe the relationship between the closing process, the financial statements and the post-closing trial balance.
Important	ACC.I.A.3-4.b	Identify the major-policy setting bodies in the accounting profession and explain their role.
Important	ACC.I.A.3-4.c	Explain how current events impact the accounting profession.
Important	ACC.I.B	Describe career opportunities in the accounting profession.

Important	4.c	Demonstrate ethical decision-making skills and conduct in a business scenario.
Important	ACC.I.C.3-4.d	Apply analytical and critical-decision making skills.
Important	ACC.II.A.3-4.b	Describe the users and uses of financial information.
Important	ACC.II.A.3-4.i	Identify and explain the classifications within assets, liabilities, and equity.
Important	ACC.II.A.3-4.k	Identify the classifications in an income statement and explain their relationship to each other (revenue, expense, gains, losses).
Important	ACC.IV.A.3-4.e	Distinguish between the accrual basis of accounting and the cash basis of accounting and discuss the impact each has on the financial statements.
Important	ACC.IV.B.3-4.c	Explain the difference between the periodic and perpetual inventory methods.
Important	ACC.IV.B.3-4.d	Determine the cost of inventory for merchandising and manufacturing businesses and apply appropriate valuation methods.
Important	ACC.IV.C.3.a	Record transactions for accounts payable and other short-term debt.
Important	ACC.IV.C.3.b	Determine the initial valuation of long-term debt instruments and their impact on the financial statements.
Important	ACC.IV.C.3.c	Record transactions for long-term debt instruments.
Important	ACC.IV.E.3-4.a	Describe the criteria used to determine revenue recognition.
Important	ACC.IV.E.3-4.b	Record revenue-related transactions.
Important	ACC.IV.F.3-4.a	Describe the criteria used to determine expense recognition.
Important	ACC.IV.F.3-4.b	Record expense-related transactions.
Important	ACC.IV.G.3-4.a	Distinguish between revenue and gains.
Important	ACC.IV.G.3-4.b	Distinguish between expenses and losses.
Important	ACC.IV.G.3-4.c	Record transactions resulting in gains and losses.

Important	ACC.V.A.3-4.h	Explain the need for adjusting entries and record adjusting entries.
Important	ACC.V.A.3-4.i	Explain the purposes of the closing process and record closing entries.
Supporting	ACC.I.B.3-4.c	Explain the educational requirements for various careers, professional designations and certifications in the accounting profession.
Supporting	ACC.I.B.3-4.d	Explain the skills and competencies needed to be successful in the accounting profession.
Supporting	ACC.I.C	Demonstrate the skills and competencies required to be successful in the accounting profession and / or in an accounting-related career.
Supporting	ACC.I.C.3-4.a	Deliver a speech and make a presentation.
Supporting	ACC.I.C.3-4.b	Perform research and communicate in writing the results of the research.
Supporting	ACC.I.C.3-4.f	Exhibit leadership skills.
Supporting	ACC.II.A.3-4.j	Identify the different formats of an income statement.
Supporting	ACC.II.A.3-4.m	Explain how and why the conceptual framework of accounting and generally accepted accounting principles provide guidance and structure for preparing financial statements.
Supporting	ACC.II.A.3-4.n	Describe the different forms of business ownership and the advantages and disadvantages of each form.
Supporting	ACC.II.A.3-4.o	Explain how the different forms of business ownership are reported in the financial statements.
Supporting	ACC.II.A.3-4.p	Identify the different types of business operations.
Supporting	ACC.III.A.3-4.k	Describe the ethical and legal implications resulting from the manipulation of financial statements and financial ratios.
Supporting	ACC.IV.A.3-4.a	Describe and explain the conceptual framework of accounting and generally accepted accounting principles and assumptions.
Supporting	ACC.IV.A.3-4.b	Discuss the U.S. GAAP and International Financial Reporting Standards (IFRS) Convergence Project and explain the role of the Financial Accounting Standards Board (FASB), Securities and Exchange Commission (SEC), and International Accounting Standards Board (IASB).

ACC.V.A.3-

Supporting	4.a	Explain the purpose of the accounting system.
Supporting	ACC.V.A.3-4.c	Describe the impact of technology on the accounting process.
Supporting	ACC.V.A.3-4.d	Identify and explain the advantages and disadvantages of different types of accounting systems.
Supporting	ACC.V.A.3-4.e	Differentiate between accounting and bookkeeping.

9 weeks

Priority	Standards
Essential	ACC.I.A, ACC.I.A.3-4.d, ACC.I.C.3-4.g, ACC.IV.A.3-4.d, ACC.V.A.3-4.f,
Important	ACC.I.A.3-4.b, ACC.I.A.3-4.c, ACC.II.A.3-4.b,
Supporting	ACC.I.C.3-4.f, ACC.II.A.3-4.n, ACC.II.A.3-4.p, ACC.IV.A.3-4.a, ACC.IV.A.3-4.b, ACC.V.A.3-4.a, ACC.V.A.3-4.e,

#### ACC.I.A Explain the role that accountants play in business and society.

Bloom	Skill	Concept
2	Explain	the role that accountants play in business and society

Bloom	Skill	Concept
2	Explain	the role that accountants play in business and society

9 weeks

Priority	Standards
Essential	ACC.V.A, ACC.V.A.3-4.b, ACC.V.A.3-4.g, ACC.V.A.3-4.k,

Important	ACC.II.A.3-4.i, ACC.IV.A.3-4.e, ACC.IV.E.3-4.a, ACC.IV.E.3-4.b, ACC.IV.F.3-4.a, ACC.IV.F.3-4.b, ACC.V.A.3-4.h, ACC.V.A.3-4.i,
Supporting	ACC.I.C.3-4.a, ACC.I.C.3-4.b, ACC.III.A.3-4.k, ACC.V.A.3-4.d,

9 weeks

Priority	Standards
Essential	ACC.I.C.3–4.e, ACC.II.A.3–4.g, ACC.II.A.3–4.h,
Important	ACC.I.C.3–4.c, ACC.II.A.3–4.k, ACC.IV.C.3.a,
Supporting	ACC.II.A.3–4.j, ACC.II.A.3–4.m, ACC.II.A.3–4.o, ACC.V.A.3–4.c,

9 weeks

Priority	Standards
Essential	ACC.I.A.3–4.e,
Important	ACC.I.B, ACC.I.C.3–4.d, ACC.IV.B.3–4.c, ACC.IV.B.3–4.d, ACC.IV.C.3.b, ACC.IV.C.3.c, ACC.IV.G.3–4.a, ACC.IV.G.3–4.b, ACC.IV.G.3–4.c,
Supporting	ACC.I.B.3–4.c, ACC.I.B.3–4.d, ACC.I.C,

Bloom Skill

Concept

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