



**Alabama
Department of
Postsecondary Education**

Representing the Alabama Community College System

STATEWIDE CAREER/TECHNICAL EDUCATION COURSE ARTICULATION REVIEW MINUTES

Articulation Agreement Identifier: OAD 135 (2006-1) Identifier is the postsecondary course prefix followed by Plan-of-Instruction version number (e.g.; INT 100 (2005-1)).

Applicable CIP code(s): 52.0401

Postsecondary course prefix, number, and title: OAD 135 - Financial Record Keeping

Secondary Education course(s) title and number: 350302/470012 - Accounting

Initial Review: January 22, 2010 DPE Annual Review: March 13, 2012

Effective date: **Fall Semester 2011.**

Course Content Analysis (all postsecondary course objectives must be sufficiently addressed in the secondary courses):

Notes:

- 1 Skills and knowledge contained in the postsecondary course objectives must be present in the corresponding secondary objectives for a “match” to occur.**
- 2. Postsecondary and Secondary objectives must reflect similar content and performance levels before the course articulation agreement will be recommended to the TEDAC Oversight Committee.**
- 3. More than one Secondary course may be used in order to articulate to a Postsecondary course.**

Postsecondary Course Objectives	Secondary Course(s) and Location(s)	TEDAC Comments
<p>MODULE A –ACCOUNTING EQUATION Competency: A1.0 Explain the accounting equation and the interaction of its elements Performance Objective – None Learning Objectives: A1.1.1 Define accounting. A1.1.2 Describe the purpose of accounting. A1.1.3 Describe the accounting process. A1.1.4 Define three types of business ownership structures. A1.1.5 Identify career opportunities in accounting. A1.1.6 Define the accounting elements. A1.1.7 Construct the accounting equation.</p> <p>MODULE B – BUSINESS TRANSACTIONS Competency: B1.0. Analyze and record business transactions. Performance Objective – None Learning Objectives: B1.1.1 Analyze business transactions. B1.1.2 Record business transactions in a journal. B1.1.3 Show the effects of business transactions on the accounting equation. B1.1.4 Describe the flow of data from source documents through the trial balance. B1.1.5 Post transactions to the general ledger. B1.1.6 Prepare a worksheet. B1.1.7 Journalize and post entries.</p>	<p>Unit – Ethics/Technology Content Standards: 1. Use technologies needed to perform job functions in the field of accounting. 9. Distinguish between ethical and unethical business decisions in the accounting profession Learning Objectives: 1. Identify unethical behavior and analyze the effects of unethical behavior in the accounting profession. 2. Determine alternatives to unethical behavior. 3. Identify affective parties in unethical behavior.</p> <p>Unit – Accounting Procedures Content Standards: 3. Differentiate among sole proprietorship, partnership, and corporation accounting operations as they relate to service and merchandising businesses. 4. Apply steps of the accounting cycle for service and merchandising businesses using manual and electronic methods. 5. Analyze the accounting equation for the purpose of relating it to the accounting cycle. 6. Interpret data from a variety of financial statements, including verifying data for business reports and creating charts and graphs of accurate reporting. 7. Explain accounting functions of fixed assets and depreciation. 8. Utilize research results to analyze current accounting practices as they relate to service, manufacturing, and</p>	

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<p>MODULE C – PREPARATION OF FINANCIAL STATEMENTS Competency: C1.0 Prepare financial statements. Performance Objective – None Learning Objective: C1.1.1 Describe how to prepare financial statements.</p>	<p>merchandising businesses.</p> <p>Unit - Banking and Cash Control Functions Content Standards:</p> <ol style="list-style-type: none"> 1. Use technologies needed to perform job functions in the field of accounting 5. Analyze the accounting equation for the purpose of relating it to the accounting cycle. 9. Distinguish between ethical and unethical business decisions in the accounting profession. <ol style="list-style-type: none"> 10. Apply banking and cash control functions to checks, deposits, reconciliation, petty cash, online and electronic <ul style="list-style-type: none"> • Banking and related entries. 13. Interpret generally accepted accounting principles (GAAP) <p>Unit – Tax Preparation Content Standards:</p> <ol style="list-style-type: none"> 11. Apply payroll functions of employee and employer records. <p>Learning Objectives:</p> <ol style="list-style-type: none"> 1. Calculate gross pay and deductions, journalize tax and payroll entries. <p>Unit - Tax Preparation / Technology/Ethics Content Standards:</p> <ol style="list-style-type: none"> 12. Demonstrate correct procedures for completing federal, state, and local income tax forms. 	

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	<p>Learning Objectives:</p> <ol style="list-style-type: none"> 1. Analyze payroll deduction tables and tax tables to determine personal and business taxes. <p>Unit - Leadership/Career Opportunities</p> <p>Content Standards:</p> <ol style="list-style-type: none"> 2. Determine career and entrepreneurial opportunities, responsibilities, and educational and credentialing requirements related to accounting professions. 14. Demonstrate skills in communication, leadership, and teamwork. <ul style="list-style-type: none"> • Applying problem-solving and critical-thinking skills to resolve workplace conflict. <p>Learning Objectives:</p> <ol style="list-style-type: none"> 1. Compare career and entrepreneurial opportunities in the global accounting field, including new fields of accounting opening up, and determine the responsibilities and education that enhance these opportunities. 2. Demonstrate communication, teaming work, problem solving, and critical thinking skills by completing a project with limited information adhering to a strict deadline. 	