

PROGRAM: **Accounting and Related Services**

**PROGRAM
CIP CODE:** **52.0300**

DESCRIPTION: The **Accounting and Related Services** program is designed to prepare students for instruction in general accounting principals and practices, posting transactions to accounts, record keeping systems and accounting software operations. An integrated approach of teaching and learning is provided as students enhance their technical knowledge and skills that are associated with functions within Accounting and Related Services occupations and to prepare them to provide technical support to professional accountants and other financial management personnel. In addition to the occupation related skills, students completing this program will also develop advanced critical thinking, applied academics such as math and language arts, interpersonal relations, life management, business, economic and leadership skills required for the 21st Century Workplace. The Accounting and Related Services program consists of a core curriculum, with a three Carnegie Unit Curriculum Framework. The program uses a delivery system made up of four integral parts: formal/technical instruction, experiential learning, supervised occupational experiences and the Career and Technical Student Organization, FBLA.

RECOMMENDED PROGRAM SEQUENCE OF COURSES:

**Career
Preparation** The following describes the recommended sequence of courses developed from industry-validated skills necessary for initial employment or continued related education. All Career Preparation state-designated Accounting and Related Services standards are addressed in this instructional sequence.

Schools with ADE approved Accounting and Related Services programs will utilize all of the industry-validated state standards for Accounting and Related Services in the design and delivery of the following recommended sequence of courses.

52.0300.10 **Introduction to Business & Accounting:** This course is recommended for students who have an interest in business and a desire to understand the financial aspects of business organizations. Students will be introduced to general accounting principles and practices. A computer with business applications software is used by students to perform business tasks.

-and-

52.0300.20 **Basic Accounting:** Students enrolled in this course will develop skills and knowledge required to compute, classify and record numerical data, to keep accurate financial records for corporations and other forms of business. A computer with business applications and accounting software is used by students to perform accounting and related business tasks.

-and-

One or more of the following courses will be included in the coherent sequence of courses for this instructional program:

52.0300.30 **Advanced Accounting:** Students will apply their knowledge of accounting to integrated learning experiences allowing students to demonstrate the full range of Accounting and Related Services State standards through projects/simulations/school-based enterprise experiences. A computer is an essential tool for students in this class to effectively complete accounting tasks and financial analysis activities.

And program may elect to add:

52.0300.75 **Accounting and Related Services - Internship:** This course provides ARS students an opportunity to engage in learning through participation in a structured work experience that can either be paid or unpaid and does not necessarily require classroom instruction and that involves the application of previously developed ARS knowledge and skills. However, the Internship does require applications directly related to the Technical Standards of the Accounting and Related Services program.

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52.0300.80 **Accounting and Related Services - Cooperative Education:** This course utilizes a cooperative education methodology to combine school-based and supervised work-based learning experiences directly related to the Technical Standards identified for the Accounting and Related Services program. Students generally work a minimum of 15 hours per week.

TEACHER CERTIFICATION REQUIREMENTS FOR THE ACCOUNTING AND RELATED SERVICES PROGRAM

CAREER PREPARATION: The instructor must be CTE certified according to the following table

Accounting and Related Services	CERTIFICATES
	Types: PCTBM, SCTBM
Note:	
<ul style="list-style-type: none"> ▪ Accounting and Related Services, 52.0300.70 may be a part of the sequence and the teacher must hold a Cooperative Education Endorsement (CEN). ▪ Teacher/Coordinator 52.0300.75 is not required to have a Cooperative Education Endorsement (CEN). ▪ Teacher/Coordinator 52.0300.80 is required to have a Cooperative Education Endorsement (CEN). 	

CERTIFICATE ABBREVIATIONS FOR THE ACCOUNTING AND RELATED SERVICES PROGRAM
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Certificate Types

PCTBM	Provisional Career and Technical Education Business and Marketing
SCTBM	Standard Career and Technical Education Business and Marketing