

ACCOUNTING 52.0301.00

Program Description, Industry Credential, Coherent Sequence, and Teacher Certification

PROGRAM DESCRIPTION

The **Accounting** instructional program prepares students to practice the profession of accounting and to perform related business functions. Students who successfully complete the **Accounting** program's coherent sequence of instruction will develop an in-depth understanding of basic business, economic, and financial management practices. The **Accounting** program includes instruction in accounting principles and theory, financial accounting, managerial accounting, cost accounting, budget control, legal aspects of accounting, reporting procedures, statement analysis, and professional standards and ethics in accounting. Throughout the **Accounting** instructional program, students learn and practice valuable real-world skills using industry standard spreadsheet and/or accounting software to manage financial information.

The **Accounting** Career and Technical Education program is delivered as a coherent sequence of courses designed to offer students knowledge and skills that meet the needs of the workplace. The Professional Skills developed by business and industry leaders across Arizona are integrated throughout the program. **Accounting** students develop leadership, social, civic, and career skills through participation in the state-recognized Career and Technical Student Organization, FBLA (Future Business Leaders of America).

The **Accounting** instructional program prepares students for entry-level employment, further training, and/or post-secondary education for these and other occupations: Account Clerk, Accountant, Accounting Assistant, Accounting Associate, Accounting Clerk, Accounting Manager, Accounting Officer, Accounting Specialist, Accounting Supervisor, Accounting Technician, Accounts Payable Specialist, Accounts Receivable Specialist, Auditor, Bookkeeper, Budget Analyst, Business Analyst, Certified Public Accountant (CPA), Cost Accountant, Forensic Accountant, General Accountant, Project Accountant, and Staff Accountant

INDUSTRY CREDENTIALS

Review the [Current CTE Credential List](#) for approved A-F CCR and are CTED eligible for the **Accounting** instructional program.

COHERENT SEQUENCE

52.0301.10– Accounting I, and

52.0301.20– Accounting II, and program may elect to add:

52.0301.30– Accounting III, or

52.0301.40– Accounting IV, or

52.0301.70– Accounting – DCE (Diversified Cooperative Education) or

52.0301.75 – Accounting – Internship, or

52.0301.80 – Accounting – Cooperative Education

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TEACHER CERTIFICATION REQUIREMENTS

The instructor must be ADE/CTE certified in one of the following Certificates:

- SCTBM** Standard Career and Technical Education Business and Marketing
SSCTEBM Standard Specialized Career and Technical Education Business and Marketing

- Note:
- Accounting 52.0301.70 (DCE) requires a CTE Teacher to have the Cooperative Education Endorsement (CEN).
 - Accounting 52.0301.75 (Internship) **does not** require a CTE Teacher to have a Cooperative Education Endorsement (CEN).
 - Accounting 52.0301.80 (Cooperative Ed.) requires CTE Teacher to be appropriately certified for the program and to have a Cooperative Education Endorsement (CEN).