

Minnesota State-Approved Technical Skill Assessments

Pathway: Accounting

Cluster: Finance

CLUSTER/ PATHWAY/ PROGRAM	CERTIFICATION / ASSESSMENT TITLE	TYPE	ISSUING ORGANIZATION	WEBSITE <a href="#">Please report broken web links</a>	ELIGIBILITY REQUIREMENTS / PREREQUISITES	ADMINISTRA- TION ELIGIBILITY (Written, Oral, Practical, etc.)	PASSING SCORE	COST	COMMENTS
<p>● For use at SECONDARY For use at SECONDARY For use at SECONDARY For use at SECONDARY</p>									
Business Education (Cluster)	Accelerated Business Management & Administration Program-of-Study (3 credit)	Academic Assessment	MBA Research & Curriculum Center	<a href="http://www.mbaresearch.org/index.php/assessment-center/program-of-study">http://www.mbaresearch.org/index.php/assessment-center/program-of-study</a>	Program-of-Study (End-of-Program) assessments are based on 80 performance indicators in business management and administration specifically selected for high-school coursework and do not include a certification option.	Online written exam	70%	\$9.93 pre-test; \$18.50 post-test	100 item multiple choice exam; Up to 1 hour 40 minutes of time to take assessment.
Business Education (Cluster)	Accelerated Finance Program-of-Study (3 credit)	Academic Assessment	MBA Research & Curriculum Center	<a href="http://www.mbaresearch.org/index.php/assessment-center/program-of-study">http://www.mbaresearch.org/index.php/assessment-center/program-of-study</a>	Program-of-Study (End-of-Program) assessments are based on 80 performance indicators in finance specifically selected for high-school coursework and do not include a certification option.	Online written exam	70%	\$9.93 pre-test; \$18.50 post-test	100 item multiple choice exam; Up to 1 hour 40 minutes of time to take assessment.
Business Education (Cluster)	Accelerated Business Management & Administration Program-of-Study (2 credit)	Academic Assessment	MBA Research & Curriculum Center	<a href="http://www.mbaresearch.org/index.php/assessment-center/program-of-study">http://www.mbaresearch.org/index.php/assessment-center/program-of-study</a>	Program-of-Study (End-of-Program) assessments are based on 80 performance indicators in business management and administration specifically selected for high-school coursework and do not include a certification option.	Online, multiple choice	70%	\$9.93 pre-test; \$18.50 post-test	100 item multiple choice exam; Up to 1 hour 40 minutes of time to take assessment.
Business Education (Cluster)	Accelerated Finance Program-of-Study (2 credit)	Academic Assessment	MBA Research & Curriculum Center	<a href="http://www.mbaresearch.org/index.php/assessment-center/program-of-study">http://www.mbaresearch.org/index.php/assessment-center/program-of-study</a>	Program-of-Study (End-of-Program) assessments are based on 80 performance indicators in finance specifically selected for high-school coursework and do not include a certification option.	Online written exam	70%	\$9.93 pre-test; \$18.50 post-test	100 item multiple choice exam; Up to 1 hour 40 minutes of time to take assessment.
Business Education (Cluster)	A*S*K Fundamental Business Concepts	Certification Assessment	MBA Research/ ASK Business Institute	<a href="http://www.nocti.org/CertificateProgram-ASK.cfm">http://www.nocti.org/CertificateProgram-ASK.cfm</a>	Industry-based certificate program that defines the skills and requisite knowledge for success in the business community.	Online	70% for certified high achiever; 90% for certified high achiever, exemplary performance	\$14.00 for pre-test; \$20.00 for post-test.	\$14.00 for pre-test; \$20.00 for post-test.
Business Education (Cluster)	A*S*K Concepts of Finance	Certification Assessment	MBA Research/ ASK Business Institute	<a href="http://www.nocti.org/CertificateProgram-ASK.cfm">http://www.nocti.org/CertificateProgram-ASK.cfm</a>	Industry-based certificate program that defines the skills and requisite knowledge for success in the business community.	Online	70% for certified high achiever; 90% for certified high achiever, exemplary performance	\$14.00 for pre-test; \$20.00 for post-test.	\$14.00 for pre-test; \$20.00 for post-test.

			MBA Research/ ASK Business Institute	Not-for-profit, research-based support for all Business Administration educators: entrepreneurship, finance, hospitality, management/administration, and marketing.					
<b>Business Education (Cluster)</b>	Business Financial Management	Academic Assessment	NOCTI	<a href="http://www.nocti.org/BlueprintCategoryLinks.cfm?category=Finance">http://www.nocti.org/BlueprintCategoryLinks.cfm?category=Finance</a>	Broad-based pathway assessment that verifies student mastery of the knowledge and skills in business financial management.	Online	Criterion-Referenced Cut Score	\$11/ post test; \$16 pretest/posttest	Pathway Assessment-104 item multiple choice exam
	NOCTI	NOCTI	TESTING AGREEMENT	Each institution/ consortium should have a Testing Coordinator who contacts NOCTI to obtain assessment exams, proctoring information, data management needs, and other important functions. Click here for getting started: <a href="http://www.nocti.org/GettingStarted.cfm">http://www.nocti.org/GettingStarted.cfm</a>					
<b>Accounting</b>	Accounting Services - Accounts Payable Clerk	Academic Assessment	CareerTech	<a href="http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf">http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf</a>	Assess the knowledge, skills, and abilities needed to perform as an accounts payable clerk within accounting services.	Online	70%	\$15 per exam	40 item multiple choice exam; estimated assessment time-up to 1 hour
<b>Accounting</b>	Accounting Services - Accounts Receivable Clerk	Academic Assessment	CareerTech	<a href="http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf">http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf</a>	Assess the knowledge, skills, and abilities needed to perform as an accounts receivable clerk within accounting services.	Online	70%	\$15 per exam	40 item multiple choice exam; estimated assessment time-up to 1 hour
<b>Accounting</b>	Accounting Services - Full Charge Bookkeeper	Academic Assessment	CareerTech	<a href="http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf">http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf</a>	Assess the knowledge, skills, and abilities needed to perform as a full charge bookkeeper within accounting services.	Online	70%	\$15 per exam	40 item multiple choice exam; estimated assessment time-up to 1 hour
<b>Accounting</b>	Accounting Services - Payroll Clerk	Academic Assessment	CareerTech	<a href="http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf">http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf</a>	Assess the knowledge, skills, and abilities needed to perform as a payroll clerk within accounting services.	Online	70%	\$15 per exam	40 item multiple choice exam; estimated assessment time-up to 1 hour

	CareerTech Testing Information for Consortia Leaders and/or High School Testing Coordinators	CareerTech	TESTING AGREEMENT	Each institution/ consortium should have a Testing Coordinator who contacts CareerTech to obtain assessment exams, proctoring information, data management needs, and other important functions. Click here for the CareerTech Testing Agreement form: <a href="http://www.okcareertech.org/about/state-agency/divisions/testing">http://www.okcareertech.org/about/state-agency/divisions/testing</a>					
Accounting	Intuit Quickbooks - Certified User	Certification Assessment	Certiport	<a href="http://www.certiport.com">www.certiport.com</a>	Purchase Quick Book software through site: 10-user Quick Book Site Licenses - \$300 25-user Quick Book Site Licenses - \$460 50-user Quick Book Site Licenses - \$690	Online, Multiple choice	Pass/Fall		Exams taken at Certiport Authorized Testing Centers (CATC); assesses Use of QuickBook accounting software & bookkeeping principals & procedures
Accounting	Financial Accounting Examination	Academic Assessment	College Board College-Level Examination Program (CLEP)	<a href="http://clep.collegeboard.org/exam?s_kwcid=TC 7002 clep S e 18024095684">http://clep.collegeboard.org/exam?s_kwcid=TC 7002 clep S e 18024095684</a>	Covers skills and concepts that are generally taught in a first-semester undergraduate financial accounting course.	Online, written	ACE Recommended Score: 50	\$80 per exam	The computer-delivered exam is 90 minutes in length and consists of 75 questions.
Accounting	Accounting - Basic	Academic Assessment	NOCTI	<a href="http://www.nocti.org/BlueprintCategoryLinks.cfm?category=Finance">http://www.nocti.org/BlueprintCategoryLinks.cfm?category=Finance</a>	"Job ready" assessment that measures technical skills at the occupational level and include items which gauge factual and theoretical knowledge.	Online or written	Criterion-Referenced Cut Score	\$20 per post-test exam; \$32 for pre-test & post-test exam	194 multiple choice item exam; up to 3 hours of time to complete assessment
Accounting	Accounting - Advanced	Academic Assessment	NOCTI	<a href="http://www.nocti.org/BlueprintCategoryLinks.cfm?category=Finance">http://www.nocti.org/BlueprintCategoryLinks.cfm?category=Finance</a>	"Job ready" assessment that measures technical skills at the occupational level and include items which gauge factual and theoretical knowledge.	Online or written	Criterion-Referenced Cut Score	\$20 per post-test exam; \$32 for pre-test & post-test exam	225 multiple choice item exam; up to 3 hours of time to complete assessment
Accounting	Financial & Managerial Accounting	Academic Assessment	NOCTI	<a href="http://www.nocti.org">www.nocti.org</a>	"Job ready" assessment that measures technical skills at the occupational level and include items which gauge factual and theoretical knowledge.	Written Only	Criterion-Referenced Cut Score	\$20 per post-test exam; \$32 for pre-test & post-test exam	128 multiple choice item exam; up to 3 hours of time to complete assessment
	NOCTI	NOCTI	TESTING AGREEMENT	Each institution/ consortium should have a Testing Coordinator who contacts NOCTI to obtain assessment exams, proctoring information, data management needs, and other important functions. Click here for getting started: <a href="http://www.nocti.org/GettingStarted.cfm">http://www.nocti.org/GettingStarted.cfm</a>					

Accounting	Accounting I (210)	Academic Assessment	Precision Exams - Minnesota	<a href="http://www.precisionexams.com">http://www.precisionexams.com</a>	The first summative assessment in a series, Accounting I, measures the knowledge & skills necessary for understanding the basic elements and concepts of double-entry accounting systems.	Knowledge Standards Online Assessment	80%	\$6 per exam	65 multiple choice item exam
Accounting	Accounting II (212)	Academic Assessment	Precision Exams - Minnesota	<a href="http://www.precisionexams.com">http://www.precisionexams.com</a>	Second summative assessment in a series, Accounting II, measure the concepts of double-entry accounting systems related to merchandising businesses.	Knowledge Standards Online Assessment	80%	\$6 per exam	57 multiple choice item exam
Accounting	Advanced Accounting (213)	Academic Assessment	Precision Exams - Minnesota	<a href="http://www.precisionexams.com">http://www.precisionexams.com</a>	Advanced summative assessment, Advanced Accounting II, includes financial accounting, managerial accounting, and financial statement analysis topics.	Knowledge Standards Online Assessment	80%	\$6 per exam	50 multiple choice item exam
	Precision Exams-Minnesota	Precision Exams	TESTING AGREEMENT	<a href="http://www.precisionexams.com">http://www.precisionexams.com</a>	Each institution/ consortium should have a Testing Coordinator (or Proctor) who contacts Precision Exams to obtain assessment exams, proctoring information, data management needs, and other important functions.				

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Accounting	Certified Bookkeeper Exam	National Professional Certification	American Institute of Professional Bookkeeping (AIPB) & Prometric Test Centers	<a href="http://www.aipb.org/">http://www.aipb.org/</a>	<p><b>Examination:</b> Candidates must pass a 4-part national examination including 2 parts given at any Prometric Test Center. Parts 3 &amp; 4 are open-book workbooks. For more details, click on "Certification" in the top left section of the AIPB Web site.</p> <p>For test center locations and other info, click on the Prometric link in cell to the left. <b>Code of Ethics:</b> Applicants must sign a Code of Ethics.</p>	Online and open-book	75% for Prometric tests. 70% for each open-workbook test.	The total cost to complete the exams is \$200 (\$100 each for Parts 1 & 2). Parts 3 & 4 of the certification are not proctored but are given via workbook. There is no additional fee for these items.	Experience: At least 2 years' full-time experience or part-time or freelance equivalent, which may be obtained before or after passing the examination.
Accounting	Accredited Business Accountant/ Advisor (ABA)	National Professional Certification	Accreditation Council for Accountancy & Taxation (ACAT)	<p>ACAT <a href="http://www.acatcredentials.org">http://www.acatcredentials.org</a></p> <p>Click above link for details on the four ACAT exams.</p>	The Comprehensive Examination for Accreditation in Accountancy is a two part 200 question exam that tests the technical proficiency of candidates in financial accounting, financial reporting, financial statement preparation, taxation, business consulting services, business law and ethics. Emphasis is on a practical approach to public accounting.	Capstone Exam -Online or written	70 or higher on each section of the exam pass the exam.	\$50 per exam	ACAT computer based exams are offered at any of the over 700 authorized PSI test centers in North America.

<b>Accounting</b>	Accredited Tax Preparer (ATP)	National Professional Certification	Accreditation Council for Accountancy & Taxation (ACAT)	ACAT <a href="http://www.acatcredentials.org">http://www.acatcredentials.org</a> Click above link for details on the four ACAT exams.	The ATP examination is a three and a half hour, 100 multiple-choice question exam. Questions on the ATP exam follow a Job Practice Analysis that studies what tax preparers do, how often they perform each task and how important they perceive the task to be.	Capstone Exam -Online or written	70 or higher on each section of the exam pass the exam.	\$50 per exam	ACAT computer based exams are offered at any of the over 700 authorized PSI test centers in North America.
<b>Accounting</b>	Accredited Retirement Advisor(ARA)	National Professional Certification	Accreditation Council for Accountancy & Taxation (ACAT)	ACAT <a href="http://www.acatcredentials.org">http://www.acatcredentials.org</a> Click above link for details on the four ACAT exams.	The ARA examination is a three and a half hour, 100 multiple-choice question exam.	Capstone Exam -Online or written	70 or higher on each section of the exam pass the exam.	\$50 per exam	ACAT computer based exams are offered at any of the over 700 authorized PSI test centers in North America.
<b>Accounting</b>	Accredited Tax Advisor (ATA)	National Professional Certification	Accreditation Council for Accountancy & Taxation (ACAT)	ACAT <a href="http://www.acatcredentials.org">http://www.acatcredentials.org</a> Click above link for details on the four ACAT exams.	The ATA examination is a three and a half hour, 100 multiple-choice question exam. Questions on the ATA exam follow a Job Practice Analysis that studies what tax preparers do, how often they perform each task and how important they perceive the task to be.	Capstone Exam -Online or written	70 or higher on each section of the exam pass the exam.	\$50 per exam	ACAT computer based exams are offered at any of the over 700 authorized PSI test centers in North America.
<b>Accounting</b>	Accounting Services - Accounts Payable Clerk	Academic Assessment	CareerTech	<a href="http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf">http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf</a>	Assess the knowledge, skills, and abilities needed to perform as an accounts payable clerk within accounting services.	Online	70%	\$15 per exam	40 item multiple choice exam; estimated assessment time-up to 1 hour
<b>Accounting</b>	Accounting Services - Accounts Receivable Clerk	Academic Assessment	CareerTech	<a href="http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf">http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf</a>	Assess the knowledge, skills, and abilities needed to perform as an accounts receivable clerk within accounting services.	Online	70%	\$15 per exam	40 item multiple choice exam; estimated assessment time-up to 1 hour
<b>Accounting</b>	Accounting Services - Full Charge Bookkeeper	Academic Assessment	CareerTech	<a href="http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf">http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf</a>	Assess the knowledge, skills, and abilities needed to perform as a full charge bookkeeper within accounting services.	Online	70%	\$12 per exam	40 item multiple choice exam; estimated assessment time-up to 1 hour
<b>Accounting</b>	Accounting Services - Payroll Clerk	Academic Assessment	CareerTech	<a href="http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf">http://www.okcareertech.org/educators/assessments-and-testing/testing/study-guides/study-guides-ok-works-2015-2016/AccountingServicesSG.pdf</a>	Assess the knowledge, skills, and abilities needed to perform as a payroll clerk within accounting services.	Online	70%	\$15 per exam	40 item multiple choice exam; estimated assessment time-up to 1 hour

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Accounting	Accounting - Basic	Academic Assessment	NOCTI	<a href="http://www.nocti.org/BlueprintCategoryLinks.cfm?category=Finance">http://www.nocti.org/BlueprintCategoryLinks.cfm?category=Finance</a>	"Job ready" assessment that measures technical skills at the occupational level and include items which gauge factual and theoretical knowledge.	Online or written	Criterion-Referenced Cut Score	\$20 per post-test exam; \$32 for pre-test & post-test exam	194 multiple choice item exam; up to 3 hours of time to complete assessment
Accounting	Accounting - Advanced	Academic Assessment	NOCTI	<a href="http://www.nocti.org/BlueprintCategoryLinks.cfm?category=Finance">http://www.nocti.org/BlueprintCategoryLinks.cfm?category=Finance</a>	"Job ready" assessment that measures technical skills at the occupational level and include items which gauge factual and theoretical knowledge.	Online or written	Criterion-Referenced Cut Score	\$20 per post-test exam; \$32 for pre-test & post-test exam	225 multiple choice item exam; up to 3 hours of time to complete assessment
Accounting	Financial & Managerial Accounting	Academic Assessment	NOCTI	<a href="http://www.nocti.org">www.nocti.org</a>	"Job ready" assessment that measures technical skills at the occupational level and include items which gauge factual and theoretical knowledge.	Written Only	National Norm	\$20 per post-test exam; \$32 for pre-test & post-test exam	128 multiple choice item exam; up to 3 hours of time to complete assessment
	NOCTI	NOCTI	TESTING AGREEMENT	Each institution/ consortium should have a Testing Coordinator who contacts NOCTI to obtain assessment exams, proctoring information, data management needs, and other important functions. Click here for getting started: <a href="http://www.nocti.org/GettingStarted.cfm">http://www.nocti.org/GettingStarted.cfm</a>					

<b>Accounting</b>	RAP Exam for Registered Accounting Practitioner	State Professional Certification  "RAP" or "registered accounting practitioner" means a person registered by the State Board of Accountancy as a registered accounting practitioner under Minnesota Statutes, section 326A.06, paragraph (b), and part 1105.6600.	Accreditation Council for Accountancy and Taxation (ACAT)/ Minnesota State Board of Accountancy	<div data-bbox="846 110 1031 240" style="border: 1px solid black; padding: 2px;">           RAP Requirements  <a href="http://tinyurl.com/7ikz9yg">http://tinyurl.com/7ikz9yg</a>            Scroll down to find <i>What is RAP?</i> </div> <div data-bbox="846 264 1031 446" style="border: 1px solid black; padding: 2px;">           ACAT Credentials  <a href="http://www.acatcredentials.org">http://www.acatcredentials.org</a>            Click here for information on four credentialed exams offered by ACAT.         </div>	Examination Requirement: <ul style="list-style-type: none"> <li>• Applicants shall successfully pass all sections of a RAP examination designed to test knowledge in the subjects of accounting and compilation services, business law, and taxation with a minimum score of 75%.</li> <li>• Applicants must comply with the RAP examination application process specified by the RAP examination vendor designated by the Board and pay any fees required to take the RAP examination. The chosen vendor for the RAP exam is the Accreditation Council for Accountancy and Taxation.</li> <li>• An original of the ACAT examination results shall be filed with the application.</li> </ul>		75%	See the ACAT Credentials link at the left for cost information. In addition there is a \$50 fee for initial issuance of certificate.	Equivalent education would be: <ul style="list-style-type: none"> <li>• At least 60 semester hours from an accredited college or university in the subject areas of Accounting (18), Business-related (18) &amp; General education and other (24).</li> </ul>
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Pathway: Accounting

Cluster: Finance

PERFORMANCE INDICATOR	PERFORMANCE MEASURE	COMMON CORE COMPETENCIES		COMMENTS
		High School	Postsecondary	
<p><b>KEY:</b> Y=Essential N=Not Essential O=Optional</p> <p>- Consensus among work</p>				
<p><b>TOPIC 1: ACADEMIC FOUNDATIONS: Achieve additional academic knowledge and skills required to pursue the full range of career and education opportunities within a career cluster and/or career pathway.</b></p>				
<p><b>Academic Foundations/ Business Principles: Solve mathematical problems to obtain information for decision making in finance.</b></p>				
<p><b>INDICATOR 01.01</b> Solve mathematical problems using numbers and operations.</p>	<p><b>MEASURE 01.01.01</b> Recognize relationships among numbers.</p>	Y	Y	
	<p><b>MEASURE 01.01.02</b> Employ mathematical operations.</p>	Y	Y	
	<p><b>MEASURE 01.01.03</b> Perform computations successfully and evaluate results for reasonableness.</p>	Y	Y	
	<p><b>MEASURE 01.01.04</b> Predict reasonable estimations.</p>	Y	Y	
<p><b>INDICATOR 01.02</b> Apply algebraic skills to make business decisions.</p>	<p><b>MEASURE 01.02.01</b> Recognize patterns and mathematical relations.</p>	Y	N	
	<p><b>MEASURE 01.02.02</b> Use algebra to represent, solve, and analyze financial problems.</p>	Y	Y	
	<p><b>MEASURE 01.02.03</b> Use mathematical models to analyze business scenarios.</p>	Y	Y	
	<p><b>MEASURE 01.02.04</b> Represent changes in quantities mathematically.</p>	Y	Y	
	<p><b>MEASURE 01.02.05</b> Determine rate of change mathematically.</p>	Y	Y	
	<p><b>MEASURE 01.02.06</b> Interpret graphical and numerical data.</p>	Y	Y	
<p><b>INDICATOR 01.03</b> Employ measurement skills to make business decisions.</p>	<p><b>MEASURE 01.03.01</b> Recognize measurable attributes.</p>	Y	Y	
	<p><b>MEASURE 01.03.02</b> Use accurate measurements.</p>	Y	Y	



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		High School	Postsecondary	
<p><b>KEY:</b> Y=Essential N=Not Essential O=Optional</p>				
<p><b>INDICATOR 01.04</b> Perform data analysis to make business decisions.</p>	<p><b>MEASURE 01.04.01</b> Formulate questions effectively.</p>	Y	Y	
	<p><b>MEASURE 01.04.02</b> Collect relevant data.</p>	Y	Y	
	<p><b>MEASURE 01.04.03</b> Organize useful data.</p>	Y	Y	
	<p><b>MEASURE 01.04.04</b> Summarize and conclude results in both written and oral form.</p>	Y	Y	
	<p><b>MEASURE 01.04.05</b> Employ appropriate methods in data analysis.</p>	Y	Y	
	<p><b>MEASURE 01.04.06</b> Develop and evaluate budgets and forecasts.</p>	O	Y	<i>e.g. inference &amp; predictors</i>
	<p><b>MEASURE 01.04.07</b> Apply basic concepts of contingencies.</p>	O	Y	
<p><b>INDICATOR 01.05</b> Evaluate the accuracy of mathematical responses using problem-solving techniques.</p>	<p><b>MEASURE 01.05.01</b> Identify problem-solving techniques.</p>	Y	Y	
	<p><b>MEASURE 01.05.02</b> Apply a variety of problem-solving strategies.</p>	Y	Y	
	<p><b>MEASURE 01.05.03</b> Adapt problem-solving strategies, when needed.</p>	Y	Y	
<p><b>Academic Foundations/ Economic Principles: Discuss the economic principles and concepts fundamental to financial operations.</b></p>				
<p><b>INDICATOR 01.06</b> Identify fundamental economic concepts necessary for employment in business.</p>	<p><b>MEASURE 01.06.01</b> Distinguish between economic goods and services.</p>	Y	Y	
	<p><b>MEASURE 01.06.02</b> Explain the concept of economic resources.</p>	Y	Y	
<p><b>INDICATOR 01.07</b> Describe the nature of business and its contribution to society.</p>	<p><b>MEASURE 01.07.01</b> Explain the organizational design of businesses.</p>	Y	Y	
	<p><b>MEASURE 01.07.02</b> Describe factors that affect the business environment.</p>	Y	Y	

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PERFORMANCE INDICATOR	PERFORMANCE MEASURE	COMMON CORE COMPETENCIES		COMMENTS
		High School	Postsecondary	
	<b>MEASURE 01.07.03</b> Explain the role of business in society.	Y	Y	
	<b>MEASURE 01.07.04</b> Describe types of business activities.	O	Y	
	<b>MEASURE 01.07.05</b> Discuss the changing environment in which businesses operate.	O	Y	<i>e.g. globalization, online, brick &amp; mortar</i>
<b>INDICATOR 01.08</b> Recognize how economic systems influence environments in which businesses function.	<b>MEASURE 01.08.01</b> Explain the concept of private enterprise.	Y	Y	
	<b>MEASURE 01.08.02</b> Identify factors affecting a business's profit.	Y	Y	
<b>INDICATOR 01.09</b> Use knowledge regarding the impact government has on businesses to make informed economic decisions.	<b>MEASURE 01.09.01</b> Determine the relationship between government and business.	Y	Y	<i>e.g. Department of Treasury; Securities Exchange Commission (SEC); Financial Accounting Standards Board (FASB); Sarbone-Oxley Act (SOA)</i>

**TOPIC 2: COMMUNICATIONS - Communicate clearly and effectively with reason including technical terminology and information.**

<b>INDICATOR 02.01</b> Use oral and written communication skills in creating, expressing and interpreting information and ideas including technical terminology and information.	<b>MEASURE 02.01.01</b> Organize and communicate information and ideas effectively to multiple audiences using a variety of the following formats: * written * oral * technology	Y	Y	<b>Comment from Business/Industry:</b> Strongly support more verbal communication skills.
	<b>MEASURE 02.01.02</b> Determine audience and communicate effectively.	Y	Y	
	<b>MEASURE 02.01.03</b> Select appropriate form of communication (electronic, written, oral, etc.) for a situation.	Y	Y	

Pathway: Accounting

Cluster: Finance

PERFORMANCE INDICATOR	PERFORMANCE MEASURE	COMMON CORE COMPETENCIES		COMMENTS
		High School	Postsecondary	
		KEY: Y=Essential N=Not Essential O=Optional		
		- Consensus among work		
<b>INDICATOR 02.02</b> Use correct grammar punctuation and terminology to write and edit documents.	<b>INDICATOR 02.02.01</b> Use correct grammar punctuation and terminology to write and edit documents.	Y	Y	
<b>INDICATOR 02.03</b> Develop and deliver formal and informal presentations using appropriate media to engage and inform audiences.	<b>INDICATOR 02.03.01</b> Prepare oral presentations to provide information for specific purposes and audiences.	Y	Y	
	<b>INDICATOR 02.03.02</b> Identify and prepare support materials that will enhance an oral presentation.	Y	Y	
	<b>INDICATOR 02.03.03</b> Deliver an oral presentation that sustains audience attention and interest.	Y	Y	
	<b>INDICATOR 02.03.04</b> Make effective financial presentations to non-financial managers.	Y	Y	
<b>INDICATOR 02.04</b> Interpret verbal and nonverbal cues/behaviors to enhance communication with co-workers and clients/customers/other stakeholders.	<b>INDICATOR 02.04.01</b> Interpret verbal and nonverbal cues/behaviors to enhance communication with co-workers and clients/customers/other stakeholders.	Y	Y	
	<b>INDICATOR 02.04.02</b> Apply active listening skills to obtain and clarify information.	Y	Y	
	<b>INDICATOR 02.04.03</b> Develop and interpret table charts and figures to support written and oral information.	Y	Y	

Pathway: Accounting

Cluster: Finance

PERFORMANCE INDICATOR	PERFORMANCE MEASURE	COMMON CORE COMPETENCIES		COMMENTS
		High School	Postsecondary	
<p><b>KEY:</b> Y=Essential N=Not Essential O=Optional</p> <p>- Consensus among work</p>				
<p><b>TOPIC 3: PROBLEM-SOLVING AND CRITICAL THINKING - Utilize critical thinking skills to make sense of problems and persevere in solving them. Employ valid, reliable research strategies. Demonstrate creativity and innovation.</b></p>				
<p><b>INDICATOR 03.01</b> Solve problems using critical thinking skills (analyze, synthesize, and evaluate) independently and in teams. Solve problems using creativity and innovation.</p>	<p><b>MEASURE 03.01.01</b> Solve problems independently using critical thinking skills (analyze, synthesize, and evaluate).</p>	Y	Y	
	<p><b>MEASURE 03.01.02</b> Solve problems in teams using critical thinking skills (analyze, synthesize, and evaluate).</p>	O	Y	
	<p><b>MEASURE 03.01.03</b> Solve problems using evidence-based judgments.</p>	O	Y	
	<p><b>MEASURE 03.01.04</b> Solve problems using creativity and innovation.</p>	Y	Y	
<p><b>TOPIC 4: TECHNOLOGY APPLICATIONS - Use technology to enhance productivity.</b></p>				
<p><b>INDICATOR 04.01</b> Explain the use of technology in accounting.</p>	<p><b>MEASURE 04.01.01</b> Explain the use of technology in accounting.</p>	Y	Y	
	<p><b>MEASURE 04.01.02</b> Adhere to the policies and procedures relation to information security.</p>	Y	Y	
<p><b>INDICATOR 04.02</b> Utilize accounting technology.</p>	<p><b>MEASURE 04.02.01</b> Demonstrate basic knowledge of spreadsheets and accounting software.</p>	Y	Y	
	<p><b>MEASURE 04.02.02</b> Demonstrate utilization of spreadsheets to perform accounting functions.</p>	Y	Y	<i>e.g. Pivot tables and Lookup functions</i>

Pathway: Accounting

Cluster: Finance

PERFORMANCE INDICATOR	PERFORMANCE MEASURE	COMMON CORE COMPETENCIES		COMMENTS
		High School	Postsecondary	
<p><b>KEY: Y=Essential N=Not Essential O=Optional</b></p> <p>- Consensus among work</p>				
	<p><b>MEASURE 04.02.03</b> Demonstrate utilization of database software to perform accounting functions.</p>	O	O	<p><b>Comment from Postsecondary:</b> Highly valued by business &amp; industry partners</p>
	<p><b>MEASURE 04.02.04</b> Demonstrate utilization of accounting software packages to perform accounting functions.</p>	O	Y	
<p><b>TOPIC 5: ORGANIZATIONAL AND GLOBAL SYSTEMS – Understand the environmental, social, and economic impacts of decisions within an organization. Understand global context of industries and careers.</b></p>				
<p><b>INDICATOR 05.01</b> Understand the role accounting plays in business operations.</p>	<p><b>MEASURE 05.01.01</b> Understand the role of accounting plays in business operations.</p>	Y	Y	
	<p><b>MEASURE 05.01.02</b> Understand the role of accounting plays in the economy and regulatory environment.</p>	O	O	
<p><b>TOPIC 6: SAFETY, HEALTH, AND ENVIRONMENT – Understand the importance of safety, health, and environmental management systems and their importance to organizational performance and regulatory compliance.</b></p>				
<p><b>INDICATOR 06.01</b> Adhere to health and safety regulations to support a safe work environment.</p>	<p><b>MEASURE 06.01.01</b> Adhere to health and safety regulations to support a safe work environment.</p>	Y	Y	
<p><b>TOPIC 7: LEADERSHIP AND TEAMWORK - Use leadership in collaborating with others to accomplish productive organizational goals and objectives with an awareness of cultural/global competence.</b></p>				
<p><b>INDICATOR 07.01</b> Use leadership and teamwork skills in collaborating with others to accomplish organizational goals and objectives.</p>	<p><b>MEASURE 07.01.01</b> Exhibit personal and interpersonal skills appropriate to the workplace.</p>	Y	Y	
	<p><b>MEASURE 07.01.02</b> Take responsibility for shared group and individual work tasks.</p>	Y	Y	

Pathway: Accounting

Cluster: Finance

PERFORMANCE INDICATOR	PERFORMANCE MEASURE	COMMON CORE COMPETENCIES - Consensus among work		COMMENTS
		High School	Postsecondary	
	<b>MEASURE 07.01.03</b> Establish and maintain effective working relationships with all levels of personnel and other departments in order to accomplish objectives and tasks.	Y	Y	
	<b>MEASURE 07.01.04</b> Demonstrate effective communication skills in meetings.	Y	Y	
<b>TOPIC 8: ETHICS AND LEGAL RESPONSIBILITIES –Know, understand, and model the importance of ethics, integrity, and legal responsibilities.</b>				
<b>INDICATOR 08.01</b> Obtain and provide information in a business setting.	<b>MEASURE 08.01.01</b> Demonstrate responsible behavior regarding data privacy and confidentiality.	Y	Y	
	<b>MEASURE 08.01.02</b> Explain ethical considerations in providing information.	Y	Y	
	<b>MEASURE 08.01.03</b> Protect confidential information and understand legal requirements.	Y	Y	
	<b>MEASURE 08.01.04</b> Determine information appropriate to obtain from a client or another employee.	O	Y	
<b>INDICATOR 08.02</b> Demonstrate knowledge of ethical behaviors in the workplace.	<b>MEASURE 08.02.01</b> Explain the nature of business ethics.	Y	Y	
	<b>MEASURE 08.02.02</b> Demonstrate knowledge of responsible behavior.	Y	Y	
	<b>MEASURE 08.02.03</b> Demonstrate knowledge of honesty and integrity.	Y	Y	
	<b>MEASURE 08.02.04</b> Demonstrate knowledge of ethical work habits.	Y	Y	

Pathway: Accounting

Cluster: Finance

PERFORMANCE INDICATOR	PERFORMANCE MEASURE	COMMON CORE COMPETENCIES - Consensus among work		COMMENTS
		High School	Postsecondary	
	<b>MEASURE 08.02.05</b> Describe ethics related to payroll (hiring/firing).	O	O	
<b>INDICATOR 08.03</b> Describe the nature and scope of business laws and regulations and their impact on accounting.	<b>MEASURE 08.03.01</b> Describe the nature and scope of business laws and regulations and its impact on accounting.	O	Y	
<b>INDICATOR 08.04</b> Explain applicable tax laws and regulations to comply with government requirements.	<b>MEASURE 08.04.01</b> Explain the nature of various tax regulations on business.	Y	Y	<i>e.g. Income tax, payroll tax, sales tax</i>
	<b>MEASURE 08.04.02</b> Explain the nature of businesses' tax reporting requirements.	O	O	<b>Comment from Postsecondary:</b> Essential for AS Degree Program
	<b>MEASURE 08.04.03</b> Develop strategies for legal/government compliance.	N	O	
<b>INDICATOR 08.05</b> Discuss the significance of responsibility in accounting, including international accounting.	<b>MEASURE 08.05.01</b> Describe social responsibility in accounting.	O	O	
<b>TOPIC 9: CAREER DEVELOPMENT, EMPLOYABILITY, AND CITIZENSHIP –Attend to personal health and financial well-being. Know and understand the importance of employability skills. Plan education and career paths aligned to personal goals and employability goals. Act as a responsible and contributing citizen and employee.</b>				
<b>INDICATOR 09.01</b> Participate in career-planning to enhance job-success potential.	<b>MEASURE 09.01.01</b> Assess personal interests and skills needed for success in business.	N	Y	<b>Comment from Secondary:</b> Career plan is addressed in other high school courses before graduation (e.g. career course).
	<b>MEASURE 09.01.02</b> Analyze employer expectations in the business environment.	N	Y	<b>Comment from Secondary:</b> Career plan is addressed in other high school courses before graduation (e.g. career course).
<b>INDICATOR 09.02</b> Utilize career-advancement activities to enhance professional development.	<b>MEASURE 09.02.01</b> Discuss the role and responsibilities of various types of accountants.	Y	Y	<i>e.g., certified public accountants, general ledger accountants, management accountants, auditors, government accountants, international accountants, forensics accountants, senior management accountant</i>

Pathway: Accounting

Cluster: Finance

PERFORMANCE INDICATOR	PERFORMANCE MEASURE	COMMON CORE COMPETENCIES		COMMENTS
		High School	Postsecondary	
		KEY: Y=Essential N=Not Essential O=Optional		
		- Consensus among work		
	<b>MEASURE 09.02.02</b> Describe techniques for obtaining work experience.	O	Y	<i>e.g. volunteer activities, job shadowing, internships</i>
	<b>MEASURE 09.02.03</b> Explain the need for continuing education to enhance career progression.	O	Y	
	<b>MEASURE 09.02.04</b> Utilize resources that can contribute to professional development.	O	Y	<i>e.g., trade journals/periodicals, professional/trade associations, classes/seminars, trade shows, and mentors</i>
	<b>MEASURE 09.02.05</b> Discuss professional designations for accountants (e.g. CPA, CMA, etc.).	Y	Y	
<b>TOPIC 10: TECHNICAL LITERACY – Apply technical knowledge and skills required to pursue careers in a specific career cluster and/or career pathway.</b>				
<b>INDICATOR 10.01</b> Use information to increase workplace efficiency and make business decisions.	<b>MEASURE 10.01.01</b> Assess business information and data needs.	Y	Y	
	<b>MEASURE 10.01.02</b> Obtain needed information efficiently.	Y	Y	
	<b>MEASURE 10.01.03</b> Evaluate quality and source of information.	Y	Y	
	<b>MEASURE 10.01.04</b> Apply information to accomplish a task.	Y	Y	
	<b>MEASURE 10.01.05</b> Store information for future use.	Y	Y	
<b>INDICATOR 10.02</b> Select business structure for immediate and long-term operations.	<b>MEASURE 10.02.01</b> Explain types of business ownership.	Y	Y	<i>e.g. LLC's, S-Corps, C-Corps, Sole proprietor, Partnership</i>
	<b>MEASURE 10.02.02</b> Select form of business ownership.	Y	Y	



Pathway: Accounting

Cluster: Finance

PERFORMANCE INDICATOR	PERFORMANCE MEASURE	COMMON CORE COMPETENCIES - Consensus among work		COMMENTS
		High School	Postsecondary	
INDICATOR 10.03 Describe essential concepts for maintaining and protecting business records.	MEASURE 10.03.01 Describe the nature of business records.	Y	Y	
	MEASURE 10.03.02 Describe how records are maintained and protected.	Y	Y	
INDICATOR 10.04 Acquire information to guide business decision-making.	MEASURE 10.04.01 Describe current business trends.	Y	N	
	MEASURE 10.04.02 Monitor internal records for business information.	Y	N	
INDICATOR 10.05 Describe the fundamental principles of money needed to make financial exchanges.	MEASURE 10.05.01 Describe sources of income (wages/salaries, interest, rent, dividends, transfer payments, etc.).	Y	Y	
	MEASURE 10.05.02 Explain the time value of money.	O	Y	Comment from Secondary: Essential in High School - College Accounting
INDICATOR 10.06 Manage personal finances to achieve financial goals.	MEASURE 10.06.01 Explain the nature of individual tax liabilities.	O	Y	Comment from Secondary: Essential in High School - College Accounting
	MEASURE 10.06.02 Interpret a pay stub.	Y	O	
	MEASURE 10.06.03 Read and reconcile bank statements.	Y	O	
	MEASURE 10.06.04 Maintain financial records.	Y	O	
	MEASURE 10.06.05 Prepare personal income tax forms.	N	O	
INDICATOR 10.07 Manage financial resources to maintain business solvency.	MEASURE 10.07.01 Prepare an operating budget and budgeted financial statements.	Y	Y	
	MEASURE 10.07.02 Describe the nature of cost/benefit analysis.	Y	Y	

Pathway: Accounting

Cluster: Finance

PERFORMANCE INDICATOR	PERFORMANCE MEASURE	COMMON CORE COMPETENCIES - Consensus among work		COMMENTS
		High School	Postsecondary	
INDICATOR 10.08 Implement expense-control strategies to enhance a business’s financial well-being.	MEASURE 10.08.01 Explain the nature of overhead/operating costs.	Y	Y	
	MEASURE 10.08.02 Conduct breakeven analysis.	O	Y	
	MEASURE 10.08.03 Use budgets to control operations.	N	Y	
INDICATOR 10.09 Describe regulation of accounting.	MEASURE 10.09.01 Describe the role of the Securities and Exchange Commission (SEC) and Financial Accounting Standards Board (FASB) in regulating the accounting industry.	O	Y	
	MEASURE 10.09.02 Discuss the use of Generally Accepted Accounting Principles (GAAP).	Y	Y	
	MEASURE 10.09.03 Compare and contrast GAAP with international financial reporting standards (IFRS).	O	Y	
	MEASURE 10.09.04 Discuss the impact of recent laws on the accounting profession.	O	Y	<i>e.g. Sarbanes-Oxley Act; Dodd-Frank Act</i>
	MEASURE 10.09.05 Discuss state regulation of the accounting industry.	O	N	
INDICATOR 10.10 Develop a foundational knowledge of accounting to understand its nature and scope.	MEASURE 10.10.01 Explain the conceptual framework of accounting.	Y	Y	
	MEASURE 10.10.02 Explain the need for accounting standards.	Y	Y	
INDICATOR 10.11 Demonstrate accounting procedures used to track money flow and to determine financial status.	MEASURE 10.11.01 Describe the purpose and use of the four financial statements.	Y	Y	
	MEASURE 10.11.02 Prepare the four financial statements.	Y	Y	
	MEASURE 10.11.03 Calculate and interpret financial ratios and key performance indicators (KPI).	O	Y	<b>Comment from Secondary:</b> Essential in High School - College Accounting

Pathway: Accounting

Cluster: Finance

PERFORMANCE INDICATOR	PERFORMANCE MEASURE	COMMON CORE COMPETENCIES		COMMENTS
		High School	Postsecondary	
		KEY: Y=Essential N=Not Essential O=Optional		
INDICATOR 10.12 Classify, record, and summarize financial data.	MEASURE 10.12.01 Perform the steps of the accounting cycle.	Y	Y	
	MEASURE 10.12.02 Prepare a chart of accounts.	Y	Y	
	MEASURE 10.12.03 Analyze and discuss source documents.	Y	Y	
	MEASURE 10.12.04 Record the effects of transactions on the accounting equation.	Y	Y	
	MEASURE 10.12.05 Use T accounts.	Y	Y	
	MEASURE 10.12.06 Perform accounts payable functions.	Y	Y	<i>e.g. Purchase transactions; calculate discounts; prepare an aging schedule.</i>
	MEASURE 10.12.07 Perform accounts receivable functions.	Y	Y	<i>e.g. Analyze sales transactions; calculate sales discounts, returns, and allowances; determine uncollectible accounts receivable.</i>
	MEASURE 10.12.08 Maintain inventory records.	O	Y	<i>e.g. Record inventory transactions; process inventory adjustments; determine the cost of goods sold, inventory, &amp; evaluations.</i>
	MEASURE 10.12.09 Perform accounting procedures for PP & E, notes receivables, & intangibles.	O	Y	<i>e.g. Prepare depreciation schedules; record the acquisition and disposition of assets; amortize for intangible assets.</i>
	MEASURE 10.12.10 Perform accounting functions for liabilities including time value of money.	O	Y	<i>e.g. Accrued liabilities; notes payable; bonds; leases.</i>
	MEASURE 10.12.11 Perform accounting functions related to corporate equity section.	O	Y	<i>e.g. Allocation of dividends; stock dividends/stock splits; treasury stock.</i>

Pathway: Accounting

Cluster: Finance

PERFORMANCE INDICATOR	PERFORMANCE MEASURE	COMMON CORE COMPETENCIES		COMMENTS
		High School	Postsecondary	
	<b>MEASURE 10.12.12</b> Perform accounting functions related to flow-through entities.	O	O	<b>Comment from Secondary:</b> Essential in High School - College Accounting <i>e.g. Addition or withdrawal of a partner - allocation of profits and losses.</i>
<b>INDICATOR 10.13</b> Determine suitable internal accounting controls to ensure the proper recording of financial transactions.	<b>MEASURE 10.13.01</b> Explain the purpose of internal accounting controls.	O	Y	
	<b>MEASURE 10.13.02</b> Determine the components of internal accounting control procedures.	O	Y	
	<b>MEASURE 10.13.03</b> Explain cash control procedures.	O	Y	<i>e.g. Signature cards, deposit slips, internal/ external controls, cash clearing</i>
	<b>MEASURE 10.13.04</b> Discuss segregation of duties.	O	Y	
	<b>MEASURE 10.13.05</b> Maintain and reconcile master accounts.	O	O	<i>e.g. accounts payable, accounts receivable</i>
<b>INDICATOR 10.14</b> Describe and apply fundamental managerial accounting concepts.	<b>MEASURE 10.14.01</b> Compare/contrast financial accounting with managerial accounting.	O	Y	
	<b>MEASURE 10.14.02</b> Discuss and perform cost-volume-profit analysis.	O	Y	
	<b>MEASURE 10.14.03</b> Discuss and perform activity-based costing (ABC).	O	Y	
	<b>MEASURE 10.14.04</b> Discuss and perform variable costing.	O	Y	
	<b>MEASURE 10.14.05</b> Discuss and perform job costing.	O	Y	

Pathway: Accounting

Cluster: Finance

PERFORMANCE INDICATOR	PERFORMANCE MEASURE	COMMON CORE COMPETENCIES		COMMENTS
		High School	Postsecondary	
		KEY: Y=Essential N=Not Essential O=Optional		
		- Consensus among work		
	<b>MEASURE 10.14.06</b> Discuss and perform relevant costs, decision-making, and capital budgeting.	O	Y	
<b>INDICATOR 10.15</b> Complete payroll procedures to calculate, record, and distribute payroll earnings.	<b>MEASURE 10.15.01</b> Maintain employee earnings records.	Y	O	<b>Comment from Postsecondary:</b> Not Essential for AA Degree Program
	<b>MEASURE 10.15.02</b> Explain elements of a pay stub.	Y	O	<b>Comment from Postsecondary:</b> Not Essential for AA Degree Program
	<b>MEASURE 10.15.03</b> Maintain employee earnings records.	Y	O	<b>Comment from Postsecondary:</b> Not Essential for AA Degree Program
	<b>MEASURE 10.15.04</b> Calculate employee earnings using various methods.	Y	O	<b>Comment from Postsecondary:</b> Not Essential for AA Degree Program <i>e.g. Hourly, salary, piece rate, commission</i>
	<b>MEASURE 10.15.05</b> Calculate employee-paid withholdings.	Y	O	<b>Comment from Postsecondary:</b> Not Essential for AA Degree Program
	<b>MEASURE 10.15.06</b> Prepare a payroll register.	Y	O	<b>Comment from Postsecondary:</b> Not Essential for AA Degree Program
	<b>MEASURE 10.15.07</b> Record the payroll in the general journal.	Y	O	<b>Comment from Postsecondary:</b> Not Essential for AA Degree Program
	<b>MEASURE 10.15.08</b> Complete the payroll tax expense forms.	Y	O	<b>Comment from Postsecondary:</b> Not Essential for AA Degree Program
	<b>MEASURE 10.15.09</b> Prepare federal, state, and local payroll tax reports.	Y	O	<b>Comment from Postsecondary:</b> Not Essential for AA Degree Program

# Minnesota Technical Skill Assessment Blueprint

7/1/2015

## Pathway: Accounting

### Cluster: Finance

An "assessment blueprint" is a document that indicates the knowledge and skills that will be covered in an assessment instrument and the percentage of the assessment that will be devoted to each area of knowledge and skills. The Minnesota assessment blueprints will be used to review the appropriateness of existing assessments by determining how closely those assessments match up to what the Accounting teams have determined should be assessed. The assessment blueprints can also be used to guide the development of new assessments where suitable third-party assessments do not exist.

		<b>SECONDARY</b>	<b>POST-SECONDARY</b>	<b>BUSINESS &amp; INDUSTRY</b>
		<b>% of Assessment ↓</b>	<b>% of Assessment ↓</b>	<b>% of Assessment ↓</b>
1	<b>TOPIC 1: ACADEMIC FOUNDATIONS:</b> Achieve additional academic knowledge and skills required to pursue the full range of career and education opportunities within a career cluster and/or career pathway.	25%	10%	10%
2	<b>TOPIC 2: COMMUNICATIONS</b> - Communicate clearly and effectively with reason including technical terminology and information.	10%	10%	10%
3	<b>TOPIC 3: PROBLEM-SOLVING AND CRITICAL THINKING</b> - Utilize critical thinking skills to make sense of problems and persevere in solving them. Employ valid, reliable research strategies. Demonstrate creativity and innovation.	10%	10%	10%
4	<b>TOPIC 4: TECHNOLOGY APPLICATIONS</b> - Use technology to enhance productivity.	5%	5%	5%
5	<b>TOPIC 5: ORGANIZATIONAL AND GLOBAL SYSTEMS</b> – Understand the environmental, social, and economic impacts of decisions within an organization. Understand global context of industries and careers.	2%	5%	5%
6	<b>TOPIC 6: SAFETY, HEALTH, AND ENVIRONMENT</b> – Understand the importance of safety, health, and environmental management systems and their importance to organizational performance and regulatory compliance.	0%	0%	5%
7	<b>TOPIC 7: LEADERSHIP AND TEAMWORK</b> - Use leadership in collaborating with others to accomplish productive organizational goals and objectives with an awareness of cultural/global competence.	1%	5%	5%
8	<b>TOPIC 8: ETHICS AND LEGAL RESPONSIBILITIES</b> –Know, understand, and model the importance of ethics, integrity, and legal responsibilities.	10%	10%	10%
9	<b>TOPIC 9: CAREER DEVELOPMENT, EMPLOYABILITY, AND CITIZENSHIP</b> –Attend to personal health and financial well-being. Know and understand the importance of employability skills. Plan education and career paths aligned to personal goals and employability goals. Act as a responsible and contributing citizen and employee.	2%	5%	5%
10	<b>TOPIC 10: TECHNICAL LITERACY</b> – Apply technical knowledge and skills required to pursue careers in a specific career cluster and/or career pathway.	35%	40%	35%
		<b>100%</b>	<b>100%</b>	<b>100%</b>



**Finance: Accounting Career Pathway**

**Career Pathway Plan of Study for ► Learners ► Parents ► Counselors ► Teachers/Faculty--Effective Graduates 2015 & Beyond**

*This Career Pathway Plan of Study (based on the Accounting Pathway of the Finance Career Cluster) can serve as a guide, along with other career planning materials, as learners continue on a career path. Courses listed within this plan are only recommended coursework and should be individualized to meet each learner's educational and career goals. \*This Plan of Study, used for learners at an educational institution, should be customized with course titles and appropriate high school graduation requirements as well as college entrance requirements.*

EDUCATION LEVELS	GRADE	English/ Language Arts	Math	Science	Social Studies/ Sciences	Other Required Courses Other Electives Recommended Electives Learner Activities	*Career and Technical Courses and/or Degree Major Courses for Accounting Pathway	SAMPLE Occupations Relating to This Pathway
<i>Interest Inventory Administered and Plan of Study Initiated for all Learners</i>								
<b>SECONDARY</b>	9	English/ Language Arts I	Geometry	Earth or Life or Physical Science	Government & Citizenship/ Geography	All plans of study should meet local and state high school graduation requirements and college entrance requirements including art, health, and physical education. Certain local student organization activities such as BPA or DECA are also important for personal growth and leadership development.	<ul style="list-style-type: none"> <li>• Introduction to Business</li> <li>• Computer Applications</li> <li>• Personal Finance</li> </ul>	<b>Occupations Requiring Less than Baccalaureate Degree</b> <ul style="list-style-type: none"> <li>► Accounts Receivable Analyst</li> <li>► Accounts Payable Analyst</li> <li>► Full-Charge Bookkeeper</li> <li>► Cash Manager</li> <li>► Collector/ Collection Specialist</li> <li>► Payroll Specialist</li> <li>► Staff Accountant</li> <li>► Tax Preparer</li> </ul>
	10	English/ Language Arts II	Algebra II	Biology	U.S. History		<ul style="list-style-type: none"> <li>• Accounting I &amp; II</li> <li>• Managing Your Investments</li> <li>• Entrepreneurship</li> </ul>	
	11	English/ Language Arts III	Probability & Statistics	Chemistry or Physics or CTE Science Equivalent	World History		<ul style="list-style-type: none"> <li>• Business Management</li> <li>• Business Law</li> <li>• Business Finance</li> </ul>	
	<i>College Placement Assessments-Academic/Career Advisement Provided</i>							
	12	English/ Language Arts IV	Math Elective (e.g., Business Math or other CTE Math Equivalent)	Science Elective (e.g., CTE Science Equivalent)	Economics (Ag. Ed./ Bus. Ed./ Social Studies)	<ul style="list-style-type: none"> <li>• International Business</li> <li>• College Accounting</li> <li>• Internship – Business Finance/ Accounting</li> </ul>	<b>Occupations Baccalaureate or Graduate Degree</b> <ul style="list-style-type: none"> <li>► Auditor – Internal or External</li> <li>► Budgeting Analyst</li> <li>► Capital Expenditure Manager</li> <li>► Certified Public Accountant</li> <li>► Controller</li> <li>► Cost Analyst/ Credit Analyst</li> <li>► Credit Manager/ Payroll Manager</li> <li>► Economist</li> <li>► Financial Planner</li> <li>► Finance Manager</li> <li>► Management Accountant</li> <li>► Project Analyst</li> <li>► Revenue Agent</li> <li>► Senior Accountant</li> <li>► Senior Financial Analyst</li> <li>► Tax Accountant</li> <li>► Tax Examiner</li> </ul>	
<i>Articulation/Dual Credit Transcribed-Postsecondary courses may be taken/moved to the secondary level for articulation/dual credit purposes.</i>								
<b>POSTSECONDARY</b>	Year 1	Required Transfer Curriculum Goals Determined by Local College Program in College Year 1 and Year 2 - <b>Goal 1:</b> Communication; <b>Goal 2:</b> Critical Thinking/Problem-Solving; <b>Goal 3:</b> Natural Science; <b>Goal 4:</b> Mathematical/Logical Reasoning; <b>Goal 5:</b> History and the Social and Behavior Sciences; <b>Goal 6:</b> The Humanities and the Arts; <b>Goal 7:</b> Human Diversity; <b>Goal 8:</b> Global Perspective; <b>Goal 9:</b> Ethical and Civic Responsibility; <b>Goal 10:</b> People and the Environment				All plans of study need to meet learners' career goals with regard to required degrees, licenses, certifications or journey worker status. Certain local student organization activities such as College BPA or College DECA may also be important to include.	Accounting Principles I (Financial Accounting); Accounting Principles II (Managerial Accounting)	
	Year 2						Accounting Software; Quickbooks; Payroll; Tax; Capstone Course; Internship in Accounting	
	Year 3	Continue courses in the area of specialization.					• Continue Courses in the Area of Specialization	
	Year 4						• Complete Accounting Major (4-year degree program)	