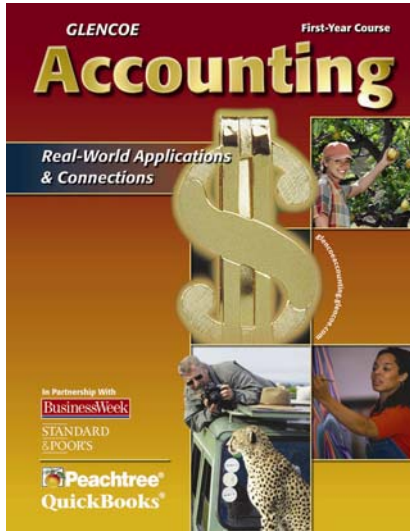


CORRELATION TO ALABAMA COURSE OF STUDY

Accounting



First Year Course

Accounting

*Real-World Applications
& Connections*

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CORRELATION TO ALABAMA COURSE OF STUDY



STANDARDS	PAGE REFERENCES
Accounting	
Technology	
Students will:	
<p>1. Use technologies needed to perform job functions in the field of accounting.</p> <p>Examples: accounting software, computer numeric keypad, spreadsheets, income tax software</p>	<p>Student Edition:</p> <p><i>Computerized Accounting</i> 67, 93, 121, 153, 185, 211, 241, 267, 297, 329, 365, 405, 439, 473, 507, 541, 575, 603, 631, 659, 689, 719, 743, 771, 799, 819</p> <p><i>Skills Beyond Numbers</i> 75, 447</p> <p><i>Using the Numeric Keypad</i> A-14 – A-17</p> <p>Teacher Wraparound Edition:</p> <p>CT A-16; EC 171; UA 569; WS A-17</p>

STANDARDS	PAGE REFERENCES
Career Opportunities	
<p>2. Determine career and entrepreneurial opportunities, responsibilities, and educational and credentialing requirements related to accounting professions.</p>	<p>Student Edition: 6-11, 13-15, 28-29 Fig 2-2 30-31 <i>Accounting Careers in Focus</i> 17, 37, 89, 117, 176, 230, 293, 361, 428, 503, 623, 685, 736 <i>Assessment</i> 12, 16, 32 <i>Case Study</i> 24 <i>Communicating Accounting</i> 44 <i>Critical Thinking</i> 24, 44 <i>International Accounting</i> 25 <i>Making It Personal</i> 805, 825 <i>Problems</i> 21-22 <i>Skills Beyond Numbers</i> 25 <i>Summary</i> 19</p> <p>Teacher Wraparound Edition: C 12; EC 9, 570; RM 2A-2B; UA 10, 569; WS 11</p>

STANDARDS	PAGE REFERENCES
Accounting Procedures	
<p>3. Differentiate among sole proprietorship, partnership, and corporation accounting operations as they relate to service and merchandising businesses.</p>	<p>Student Edition: 30-31, 52, 61-62, 80-81, 84-85, 108-109, 225-228, 232-234, 527, 552-555, 557-563, 565-570, 588-591, 593-598, 614-617, 619-621, 624-626, 786-788, 790-794, 808-809, 811-814</p> <p><i>As You Read</i> 598</p> <p><i>Assessment</i> 63, 556, 564, 571, 592, 599, 618, 622, 627, 789, 795, 810, 815</p> <p><i>Communicating Accounting</i> 636</p> <p><i>Computerized Accounting</i> 575, 631, 799, 819</p> <p><i>Mini Practice Set</i> 826-829</p> <p><i>Problems</i> 576-578, 604-608, 632-634, 800-802, 820-822</p> <p><i>Review and Activities</i> 574, 630, 798, 818</p> <p><i>Summary</i> 64-65, 572-573, 600-601, 628-629, 796-797, 816-817</p> <p>Teacher Wraparound Edition: C 63; CT 30, 31, 786; EC 794; ESP 555, 562, 625, 626, 788; RS 786</p>

STANDARDS	PAGE REFERENCES
<p>4. Apply steps of the accounting cycle for service and merchandising businesses using manual and electronic methods.</p>	<p>Student Edition: 132-134, 136-148, 164-166, 168-174, 177-180, 196-199, 201-206, 220-223, 225-228, 231-234, 555, 557-563, 565-570, 588-591, 593-598</p> <p>Fig 6-1 132</p> <p><i>Adjustments for a Service Business Using a Ten-Column Work Sheet A2-A11</i></p> <p><i>Assessment</i> 135, 149, 167, 175, 181, 200, 207, 224, 229, 237, 564, 571, 592, 599</p> <p><i>Computerized Accounting</i> 153, 185, 211, 241, 575</p> <p><i>Critical Thinking</i> 160, 190, 216, 246</p> <p><i>Mini Practice Set</i> 192-193, 304-305</p> <p><i>Problems</i> 154-158, 186-188, 212-214, 242-244, 576-578, 604-608</p> <p><i>Real-World Applications and Connections</i> 580-581</p> <p><i>Review and Activities</i> 152, 184, 210, 240, 574, 603</p> <p><i>Summary</i> 150-151, 182-183, 208-209, 238-239, 572-573, 600-601</p> <p><i>Winning Competitive Events</i> 159, 189, 215, 245, 579</p> <p>Teacher Wraparound Edition: C 599; CT 138, 225; EC 144; ESP 138, 140, 141, 142, 148, 170, 174, 178, 179, 180, 198, 199, 202, 203, 226, 233, 234, 555, 558, 560, 562, 566, 567; GTR 557; TTT 169, 197; UA 142; WS 145, 171</p>
<p>5. Analyze the accounting equation for the purpose of relating it to the accounting cycle.</p> <p>Examples: journalizing and posting transactions, reporting financial statements</p>	<p>Student Edition: 52, 54-58, 60-62, 80-81, 201-206, 232-234, 566-567</p> <p><i>Assessment</i> 53, 59, 63</p> <p><i>Problems</i> 68-72, A-52</p> <p><i>Review and Activities</i> 66</p> <p><i>Summary</i> 64-65</p> <p>Teacher Wraparound Edition: C 59, 63; CT 52, 60, 62, 233; ESP 55, 56; MSP 234; RS 567; WS 232</p>

STANDARDS	PAGE REFERENCES
<p>6. Interpret data from a variety of financial statements, including verifying data for business reports and creating charts and graphs for accurate reporting.</p>	<p>Student Edition: 221-223, 225-228, 231-236, 568-569, 808-809 <i>Analyzing Financial Reports</i> 247, 275, 303, 515, 581, 611, 637, 667, 695, 725, 777, 805, 825 <i>Appendix F</i> A-42 – A-51 <i>Case Study</i> 636 <i>Review and Activities</i> 240 <i>Summary</i> 238-239</p> <p>Teacher Wraparound Edition: CT 232, 235, 568, A-46, A-49, A-50, A-51; GTR 225; MSP A-42, A-47, A-51; RS 235, 809, A-45, A-46, A-48, A-49; TTT 221; UA 233; WS 234, 236</p>
<p>7. Explain accounting functions of fixed assets and depreciation.</p>	<p>Student Edition: 670-672, 674-675, 677-683 <i>Assessment</i> 673, 676, 684 <i>As You Read</i> 671, 679 <i>Computerized Accounting</i> 689 <i>Problems</i> 690-692 <i>Real-World Applications and Connections</i> 694-695 <i>Review and Activities</i> 688 <i>Summary</i> 686-687 <i>Winning Competitive Events</i> 693</p> <p>Teacher Wraparound Edition: BR 678; C 673, 684; CT 681, 683; EC 683; ESP 680, 681, 682; MSP 674; TTT 675; UA 678</p>
<p>8. Utilize research results to analyze current accounting practices as they relate to service, manufacturing, and merchandising businesses.</p>	<p>Student Edition: <i>International Accounting</i> 45, 337, 549, 581, 695, 725, 749, 805</p> <p>Teacher Wraparound Edition: MOTW 161, 337, 549, 581, 695, 749, 777, 805</p>

STANDARDS	PAGE REFERENCES
Ethics	
9. Distinguish between ethical and unethical business decisions in the accounting profession	832-834, 836-838 <i>A Matter of Ethics</i> 24, 44, 74, 100, 128, 160, 190, 216, 246, 274, 302, 336, 370, 412, 446, 478, 514, 548, 580, 610, 636, 666, 694, 724, 748, 776, 804, 824, 845 <i>Analyzing Financial Reports</i> 846 <i>As You Read</i> 833 <i>Assessment</i> 835, 839 <i>Critical Thinking</i> 845 <i>Making It Personal</i> 846 <i>Review and Activities</i> 842-844 <i>Skills Beyond Numbers</i> 337, 667 <i>Summary</i> 840-841 Teacher Wraparound Edition: C 839; CT 834, 837, 838; MOTW 846; WS 833
Banking and Cash Control Functions	
10. Apply banking and cash control functions to checks, deposits, reconciliation, petty cash, online and electronic banking, and related journal entries.	Student Edition: 642-645, 647-654 <i>Assessment</i> 646, 655 <i>As You Read</i> 643, 650, 653 <i>Computerized Accounting</i> 659 <i>Problems</i> 660-664, A-57 <i>Real-World Applications and Connections</i> 666-667 <i>Review and Activities</i> 658 <i>Summary</i> 656-657 <i>Winning Competitive Events</i> 665 Teacher Wraparound Edition: C 655; CT 322, 642, 648; EC 654; ESP 645, 649; RS 642; TTT 648; UA 651; WS 645

STANDARDS		PAGE REFERENCES
Payroll Functions		
11.	<p>Apply payroll functions to employee and employer records.</p> <p>Examples: calculating gross pay and deductions, journalizing and posting tax and payroll entries</p>	<p>Student Edition:</p> <p>310-313, 315-318, 320-324, 340-344, 346-349, 351-359</p> <p><i>Assessment</i> 314, 319, 325, 345, 350, 360</p> <p><i>As You Read</i> 318</p> <p><i>Computerized Accounting</i> 329, 365</p> <p><i>Mini Practice Set</i> 372-375</p> <p><i>Problems</i> 330-334, 366-368, A-58</p> <p><i>Real-World Applications and Connections</i> 336-337, 370-371</p> <p><i>Review and Activities</i> 328, 364</p> <p><i>Skills Beyond Numbers</i> 371</p> <p><i>Summary</i> 326-327, 362-363</p> <p><i>Winning Competitive Events</i> 335, 369</p> <p>Teacher Wraparound Edition:</p> <p>C 314, 319; CT 311, 324, 342, 346, 349, 352; ESP 312, 313, 316, 322, 344, 347, 348, 355, 356, 358; MSP 312, 313, 318; RS 320, 346, 347, 356; UA 323</p>
Tax Preparation		
12.	<p>Demonstrate correct procedures for completing federal, state, and local income tax forms.</p>	<p>Student Edition:</p> <p>315-316, 351-359</p> <p><i>Federal Personal Income Tax</i> A-36 – A-41</p> <p>Teacher Wraparound Edition:</p> <p>CT 315, 316, 357, 359, A-37, A-38; ESP 355; PKT 351; RS 358, A-37; TTT 342; UA A-39</p>
General Accepted Accounting Principles		
13.	<p>Interpret generally accepted accounting principles (GAAP).</p> <p>Examples: adequate disclosure, business entity</p>	<p>Student Edition:</p> <p>33, 35, 113, 203, 386-387, 534-536, 554-555, 557, 670, 677-683, 703-707, 737, 738, A-5 – A-6</p> <p>Teacher Wraparound Edition:</p> <p>C 224, 673; CT 728; ESP 705, 706; GTR 737; PKT 737; RS 221; UA 35; WS 227, 738</p>

STANDARDS	PAGE REFERENCES
Leadership	
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 	Student Edition: <i>Communicating Accounting</i> 25, 44, 74, 100, 129, 161, 191, 216, 246, 274, 302, 336, 370, 412, 446, 478, 514, 548, 580, 610, 636, 666, 694, 724, 748, 776, 804, 824, 845 <i>Skills Beyond Numbers</i> 45, 191, 217, 275, 303, 413, 515, 549, 581, 637, 667, 725, 749, 805, 846