

## 2.0 ACCOUNTING AND FINANCE

**2.1 Accounting Procedures And Financial Analysis (CL):** Students will understand basic principles and procedures of accounting and finance. They will demonstrate competency by preparing and maintaining accounting records and interpreting financial information.

BENCHMARKS	COURSE TITLES				
2.1.1 Accounting Cycle-describe the accounting cycle for a service and a merchandising business; examine transactions and complete the accounting cycle for a sole proprietorship, partnership, and a corporation					
2.1.2 Accounting Principles-apply accounting principles and concepts including an understanding of the fundamental accounting equation; classify items as assets, liabilities and equity					
2.1.3 Cash Management-utilize cash management techniques including bank reconciliations and cash controls					
2.1.4 Computer Accounting Systems-use a computer accounting system to input and process data and to generate financial statements and other reports relevant to the financial position and profitability of a business					

Primary Delivery - **P**  
 Secondary Delivery - **S**

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BENCHMARKS	COURSE TITLES				
2.1.5 Decision Making-describe the role of managerial accounting and the use of planning and control principles to evaluate performance of an organization					
2.1.6 Ethics-describe the professional ethics which should be applied when preparing, analyzing and planning financial information					
2.1.7 Financial Analysis-illustrate the use of basic concepts of financial analysis to interpret financial statements					
2.1.8 Governing Agencies-identify agencies that affect accounting procedures and discuss regulations and compliance issues that influence business decisions					
2.1.9 International Finance-discuss basic international terminology and theories in accounting and finance					

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2.1.10 Payroll-describe and apply payroll procedures including compensation, withholding and employee benefits					
2.1.11 Technological Applications-examine and use technological services to achieve objectives and make decisions in accounting and finance					

Primary Delivery - **P**  
 Secondary Delivery - **S**