Applied Accounting Evaluation Tool

2020 Curricular Materials Review

Idaho CTE Business and Marketing (BAM) Applied Accounting Program Standards[[1]](#footnote-1)

**Publisher information**

* Publisher Name:
* Title:
* Grade Level:
* ISBN #:
* Author:
* Copyright:

# Instructions:

Complete the Publisher Standards Alignment Report below. Please provide written justification as to how the material meets the standard along with location references. If a justification requires additional space, please submit response on an additional document.

# Publisher STANDARDS ALIGNMENT Report:

## Standard BMAA.1.0: Introduction to Accounting

### Performance Standard BMAA.1.1 Accounting Careers

|  |  |
| --- | --- |
| Student Competencies by Performance Standard | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| CTE BMAA.1.1.1 Identify student and professional accounting organizations and associations. |  |
| CTE BMAA.1.1.2 Identify professional designations and certifications in the accounting profession. |  |
| CTE BMAA.1.1.3 Describe the educational requirements for various careers, professional designations and certifications in the accounting profession. |  |
| CTE BMAA.1.1.4 Describe the skills and competencies needed to be successful in the accounting profession. |  |
| CTE BMAA.1.1.5 Describe the areas of specialization within the accounting profession and careers that require a knowledge of accounting. |  |

### Performance Standard BMAA.1.2 Accounting Ethics

| Student Competencies by Performance Standard | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| --- | --- |
| CTE BMAA.1.2.1 Discuss business ethics for accounting. |  |
| CTE BMAA.1.2.2 Explain various types of workplace fraud. |  |
| CTE BMAA.1.2.3 Describe how current events impact the accounting professions. |  |
| CTE BMAA.1.2.4 Discuss the use of Generally Accepted Accounting Principles (GAAP). |  |
| CTE BMAA.1.2.5 Explain the need for a code of ethics and accurate reporting in accounting. |  |
| CTE BMAA.1.2.6 Demonstrate ethical decision‐making skills and conduct in a business scenario. |  |

### Performance Standard BMAA.1.3 Career Development Skills

| Student Competencies by Performance Standard | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| --- | --- |
| CTE BMAA.1.3.1 Apply analytical and critical decision‐making skills. |  |
| CTE BMAA.1.3.2 Demonstrate the ability to work within a team concept. |  |
| CTE BMAA.1.3.3 Communicate with liaisons outside the company. |  |
| CTE BMAA.1.3.4 Prepare and deliver oral presentations. |  |

### Performance Standard BMAA.1.4 Business Ownership

|  |  |
| --- | --- |
| Student Competencies by Performance Standard | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| CTE BMAA.1.4.1 Explain types of business ownership. |  |
| CTE BMAA.1.4.2 Understand advantages and disadvantages of various types of business entity structures. |  |

Standard BMAA.2.0: Accounting Concepts, Procedures, and Strategies

### Performance Standard BMAA.2.1 Accounting Functions

| Student Competencies by Performance Standard | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| --- | --- |
| CTE BMAA.2.1.1 Discuss the nature of the accounting cycle. |  |
| CTE BMAA.2.1.2 Demonstrate the effects of transactions on the accounting equation. |  |
| CTE BMAA.2.1.3 Prepare a chart of accounts. |  |
| CTE BMAA.2.1.4 Use T accounts. |  |
| CTE BMAA.2.1.5 Explain a variety of source documents. |  |
| CTE BMAA.2.1.6 Record transactions in a general journal. |  |
| CTE BMAA.2.1.7 Post journal entries to general ledger accounts. |  |
| CTE BMAA.2.1.8 Prepare a trial balance. |  |
| CTE BMAA.2.1.9 Calculate, journalize, and post adjusting entries. |  |
| CTE BMAA.2.1.10 Calculate, journalize, and post-closing entries. |  |
| CTE BMAA.2.1.11 Prepare a post‐closing trial balance. |  |
| CTE BMAA.2.1.12 Prepare work sheets.  |  |
| CTE BMAA.2.1.13 Discuss the purpose of annual reports. |  |
| CTE BMAA.2.1.14 Classify items as assets, liabilities, and owner’s equity. |  |
| CTE BMAA.2.1.15 Examine documents for fundamental error detection.  |  |
| CTE BMAA.2.1.16 Prepare a bank reconciliation.  |  |

### Performance Standard BMAA.2.2 Business Software Application Packages

|  |  |
| --- | --- |
| Student Competencies by Performance Standard | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| CTE BMAA.2.2.1 Identify integrated business software application packages. |  |
| CTE BMAA.2.2.2 Demonstrate the ability to use common spreadsheet tools. |  |

### Performance Standard BMAA.2.3 Accounting Functions

|  |  |
| --- | --- |
| Student Competencies by Performance Standard | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| CTE BMAA.2.3.1 Prepare balance sheets. |  |
| CTE BMAA.2.3.2 Prepare a statement of equity and retained earnings. |  |
| CTE BMAA.2.3.3 Prepare income statements. |  |
| CTE BMAA.2.3.4 Calculate cost of goods sold. |  |
| CTE BMAA.2.3.5 Calculate gross and net profit/loss. |  |
| CTE BMAA.2.3.6 Analyze a company’s financial situation using its financial statements. |  |
| CTE BMAA.2.3.6 Analyze a company’s financial situation using its financial statements. |  |
| CTE BMAA.2.3.7 Explain how accounting information is used to allocate resources in the business and personal decision‐making process. |  |

### Performance Standard BMAA.2.4 Accounting Functions

|  |  |
| --- | --- |
| Student Competencies by Performance Standard | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| CTE BMAA.2.4.1 Explain the nature of accounts payable and accounts receivable. |  |
| CTE BMAA.2.4.2 Prepare and post to an accounts payable and accounts receivable subsidiary ledger. |  |
| CTE BMAA.2.4.3 Analyze purchase and sales transactions. |  |
| CTE BMAA.2.4.4 Prepare an accounts payable and accounts receivable schedule. |  |
| CTE BMAA.2.4.5 Determine uncollectable accounts receivable and establish reserve for bad debt. |  |
| CTE BMAA.2.4.6 Utilize accounting methods to track, record, and analyze business costs. |  |

### Performance Standard BMAA.2.5 Accounting Functions

| Student Competencies by Performance Standard | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| --- | --- |
| CTE BMAA.2.5.1 Explain cash control procedures (e.g., internal and external controls and cash clearing). |  |
| CTE BMAA.2.5.2 Prove cash. |  |
| CTE BMAA.2.5.3 Journalize and post entries to establish and replenish petty cash. |  |
| CTE BMAA.2.5.4 Journalize and post entries related to banking activities. |  |
| CTE BMAA.2.5.5 Prepare and endorse checks. |  |
| CTE BMAA.2.5.6 Prepare a deposit slip and compute the checkbook balance. |  |

### Performance Standard BMAA.2.6 Accounting Functions

|  |  |
| --- | --- |
| Student Competencies by Performance Standard | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| CTE BMAA.2.6.1 Record inventory usage. |  |
| CTE BMAA.2.6.2 Process inventory invoice. |  |
| CTE BMAA.2.6.3 Process inventory adjustments. |  |
| CTE BMAA.2.6.4 Determine the value and cost of inventory, e.g. Last In First Out (LIFO) method, First In First Out (FIFO) method, and weighted average. |  |

### Performance Standard BMAA.2.7 Accounting Functions

|  |  |
| --- | --- |
| Student Competencies by Performance Standard | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| CTE BMAA.2.7.1 Record the purchase of different types of assets. |  |
| CTE BMAA.2.7.2 Determine the book value of a long term asset. |  |
| CTE BMAA.2.7.3 Prepare depreciation schedules using various methods. |  |
| CTE BMAA.2.7.4 Record the disposition of assets. |  |

### Performance Standard BMAA.2.8 Accounting Functions

| Student Competencies by Performance Standard | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| --- | --- |
| CTE BMAA.2.8.1 Maintain employee earnings records. |  |
| CTE BMAA.2.8.2 Calculate employee earnings, e.g., gross earnings, net pay. |  |
| CTE BMAA.2.8.3 Calculate employee‐paid withholdings, e.g., federal, state, personal deductions. |  |
| CTE BMAA.2.8.4 Prepare a payroll register. |  |
| CTE BMAA.2.8.5 Record the payroll in the general journal. |  |
| CTE BMAA.2.8.6 Describe compliance of payroll regulations. |  |

# Indicators of quality Rubric:

Standards aligned and Integrated Curriculum:

| Standards | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| --- | --- |
| 1. The curriculum is based on industry-validated technical standards and competencies.
 |  |
| 1. The curriculum is aligned with relevant content and standards for core subjects, such as reading, math and science, including federal, state and/or local standards, as appropriate.
 |  |
| 1. The curriculum incorporates employability skill standards that help students succeed in the workplace, such as problem solving, critical thinking, teamwork, communications and workplace etiquette.
 |  |
| 1. The curriculum allows for student application of integrated knowledge and skills in authentic scenarios.
 |  |
| 1. Materials used reflect current workplace, industry and/or occupational practices and requirements.
 |  |

Access and Equity:

| Standards | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| --- | --- |
| 1. Materials are provided in a way that ensures all students have the opportunity to achieve success in the program of study, including by meeting Title IX, Americans with Disabilities Act and other accessibility requirements.
 |  |
| 1. Materials and assessments are free from bias, inclusive and non-discriminatory, and offered in a way that ensures all students have the opportunity to achieve success in the program of study.
 |  |
| 1. Contains guidance to support differentiated and culturally responsive (i.e., purposefully represents diverse cultures, linguistic backgrounds, learning styles and interests) instruction in the classroom so that every student’s need are addressed by including:
	1. Suggestions for how to promote equitable instruction by making connections to culture, home, neighborhood, and community as appropriate.
	2. Appropriate scaffolding, interventions, and supports, including integrated and appropriate reading, writing, listening, and speaking alternatives (e.g., translations, picture support, graphic organizers) that neither sacrifice content nor avoid language development for English language learners, special needs, or below grade level readers.
	3. Digital and print resources that provide various levels of readability.
	4. Modifications and extensions for all students, including those performing above their grade level, to deepen understanding of the content.
	5. Materials in multiple language formats.
 |  |

Student Focus:

| Standards | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| --- | --- |
| 1. The material supports the sequential and cumulative development of foundational skills and progresses in specificity to build students’ depth of knowledge and skills. Those skills are necessary for a student’s independent comprehension of grade-level complex texts and mastery of tasks called for by the standards.
 |  |
| 1. Content and standards within the program of study are non-duplicative and vertically aligned to prepare students to transition seamlessly to the next level of education.
 |  |
| 1. The material provides many and varied opportunities for students to work with each standard within the grade level.
 |  |
| 1. The material cross-refers and integrates other content areas.
 |  |
| 1. The material has a balance of text types and lengths that encourage close, in-depth reading and rereading, analysis, comparison, and synthesis of texts.
 |  |
| 1. The material includes sufficient supplementary activities or assignments that are appropriately integrated into the text.
 |  |
| 1. The material has activities and assignments that develop problem-solving skills and foster synthesis and inquiry at both an individual and group level.
 |  |
| 1. The material has activities and assignments that reflect varied learning styles of students.
 |  |
| 1. The material includes appropriate instructional strategies.
 |  |
| 1. Project-based learning and related instructional approaches, such as problem-based, inquiry-based and challenge-based learning, are fully integrated into the material.
 |  |

Pedagogical Approach:

| Standards | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| --- | --- |
| 1. Provides guidance for teachers throughout for how learning experiences build on each other to support students in developing a deep understanding of the content.
 |  |
| 1. Provides scaffolded supports for teachers to facilitate learning of the content so that students are increasingly responsible for making sense of the content.
 |  |
| 1. The material provides opportunities for supporting English language learners to regularly and actively participate with grade-level text.
 |  |
| 1. The material gives clear and concise instruction to teachers and students. It is easy to navigate and understand.
 |  |
| 1. Includes appropriate academic and content-specific vocabulary in the context of the learning experience that is accessible, introduced, reinforced, reviewed, and augmented with visual representations when appropriate.
 |  |
| 1. Allows teachers to access, revise, and print form digital resources (e.g., readings, labs, assessments, rubrics).
 |  |
| 1. Uses varied modes (selected, constructed, project-based, extended response, and performance tasks) of instruction-embedded pre-, formative, summative, peer, and, self-assessment measures of learning.
 |  |
| 1. Includes editable and aligned rubrics, scoring guidelines, and exemplars that provide guidance for assessing student performance and to support teachers in planning instruction and providing ongoing feedback to students.
 |  |
| 1. Provides multiple opportunities for students to demonstrate and receive feedback on performance of practices connected with their understanding of concepts.
 |  |

Presentation and Design:

| Standards | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| --- | --- |
| 1. The material has an aesthetically appealing appearance.
 |  |
| 1. Digital and print materials are consistently formatted, visually focused, and uncluttered for efficient use.
 |  |
| 1. The material has a reasonable and appropriate balance between text and illustration. The material has grade-appropriate font size.
 |  |
| 1. The illustrations clearly cross-reference the text, are directly relevant to the content (not simply decorative), and promote thinking, discussion, and problem solving.
 |  |
| 1. Non-text content (performance clips, images, maps, globes, graphs, pictures, charts, databases, and models) are accurate and well integrated into the text.
 |  |

Technology:

| Standards | Justification: Provide examples from materials as evidence to support each response for this section. Provide descriptions, not just page numbers. |
| --- | --- |
| 1. Technology and digital media support, extend, and enhance learning experiences.
 |  |
| 1. The material has “platform neutral” technology (i.e., cloud based) and availability for networking.
 |  |
| 1. The material has a user-friendly and interactive interface allowing the user to control (shift among activities).
 |  |

For Questions Contact

Content & Curriculum

Idaho State Department of Education

650 W State Street, Boise, ID 83702

208 332 6800 | [www.sde.idaho.gov](http://www.sde.idaho.gov/)

1. [Idaho BAM Applied Accounting Program Standards](https://cte.idaho.gov/wp-content/uploads/2016/01/Accounting_Program_Standards-1.pdf) [↑](#footnote-ref-1)