

Idaho PTE Business Education Course w/Essential Learning Outcomes

Course Title	ACCOUNTING II		
SDPTE Course ID	BE 0420	IBED	IBED 12104

Accounting II reinforces and expands the basic principles and procedures learned in Accounting I. Accounting II may include software applications.

Term	Semester	Preq	BE 0410
------	----------	------	---------

Notes:

Accounting Acct_1: The Accounting Profession

- Acct_1.1 Understand the role that accountants play in business and society.
- Acct_1.2 Describe career opportunities in the accounting profession.
- Acct_1.3 Demonstrate ethical skills and competencies required to be successful in the accounting profession and/or in an accounting related career.

Accounting Acct_2: Financial Reports

- Acct_2.1 Develop an understanding and working knowledge of an annual report and financial statements.

Accounting Acct_3: Financial Analysis

- Acct_3.1 Interpret financial statements to make informed business decisions.

Accounting Acct_4: Demonstrate Knowledge of the Accounting Process

- Acct_4.1 Compute the value of assets according to generally accepted accounting principles using appropriate mathematical procedures.
- Acct_4.2 Determine the value of liabilities according to generally accepted accounting principles, explaining when and why they are used.
- Acct_4.3 Determine the value of owner's equity according to generally accepted accounting principles, explaining when and why they are used.
- Acct_4.4 Complete the various steps of the accounting cycle and explain the purpose of each step.

Accounting Acct_5: Demonstrate Knowledge of Payroll and Income Taxation

- Acct_5.1 Apply appropriate accounting principles and mathematical procedures to compute payroll and income taxation.
- Acct_5.2 Prepare payroll records using mathematical procedures and computations.

Accounting Acct_6: Demonstrate Knowledge in the Interpretation and Use of Data

- Acct_6.1 Use planning and control principles to evaluate the performance of an organization.
- Acct_6.2 Apply differential analysis and present value concepts to make decisions.

Accounting Acct_7: Accounting Information Systems

- Acct_7.1 Demonstrate the ability to use an automated accounting system.
- Acct_7.2 Demonstrate the ability to use an automated spreadsheet system.

Accounting Acct_8: Business Records

- Acct_8.1 Prepare a bank reconciliation, finding and correcting all errors.
- Acct_8.2 Complete a petty cash voucher and record book, and prove and replenish the fund.
- Acct_8.3 Prepare checks and stubs in accordance with bank recommendations.
- Acct_8.4 Endorse each check as per the directives and in accordance with accepted bank recommendations.
- Acct_8.5 Prepare a deposit slip and compute the checkbook balance using appropriate mathematical procedures.

Idaho PTE Business Education Course w/Essential Learning Outcomes

Course Title

ACCOUNTING II

SDPTE Course ID

BE 0420

IBED

IBED 12104

-
- | | |
|----------|--|
| Acct_8.6 | Prepare a purchase requisition form requesting the item, and log and file the requisition. |
| Acct_8.7 | Prepare a purchase order for the requisitioned item(s). |
| Acct_8.8 | Prepare a sales slip with customer and product information including tax and price. |
| Acct_8.9 | Prepare an invoice with customer and product information including tax and price . |
-

Business Law BLaw_1: Demonstrate Knowledge of Basics of the Law

- | | |
|----------|--|
| BLaw_1.1 | Analyze the relationship between ethics and the law. |
|----------|--|
-

Business Law BLaw_4: Demonstrate Knowledge of Business Organizations

- | | |
|----------|--|
| BLaw_4.2 | Define and distinguish among different types of corporations, discuss why a corporation is a legal entity and interpret the laws that effect them. |
| BLaw_4.3 | Define a limited liability corporation and discuss legal issues surrounding them. |
-

Business Law BLaw_6: Demonstrate Knowledge of Commercial Paper, Insurance, Secured Transactions, and Bankruptcy

- | | |
|----------|--------------------------------------|
| BLaw_6.4 | Analyze the functions of bankruptcy. |
|----------|--------------------------------------|
-

Computation Comp_1: Demonstrate Knowledge of Mathematical Foundations for All Computational Skills and Concepts

- | | |
|----------|--|
| Comp_1.1 | Apply basic mathematical operations to solve problems. |
|----------|--|
-

Computation Comp_2: Demonstrate Knowledge of Number Relationships and Operations

- | | |
|----------|--|
| Comp_2.1 | Solve problems containing whole numbers, decimals, fractions, percents, ratios, and proportions. |
|----------|--|
-

Computation Comp_3: Demonstrate Knowledge of Patterns, Functions, and Algebra

- | | |
|----------|---|
| Comp_3.1 | Use algebraic operations to solve problems. |
|----------|---|
-

Computation Comp_6: Demonstrate Knowledge of Problem-Solving Applications

- | | |
|-----------|--|
| Comp_6.5 | Use mathematical procedures to analyze and solve business problems for financial statements. |
| Comp_6.7 | Use mathematical procedures to analyze and solve business problems for purchases. |
| Comp_6.8 | Use mathematical procedures to analyze and solve business problems for sales. |
| Comp_6.9 | Use mathematical procedures to analyze and solve business problems for inventory records. |
| Comp_6.10 | Use mathematical procedures to analyze and solve business problems for depreciation, cost recovery, and depletion. |
-