

Course Name: Accounting I
 MIS03 Code: 14010

Grade Level: 9-12
 Awarded Credit: 1/2

Unit Title	Unit Length	ND Standards & Benchmarks	Unit Description/Activities
Accounting Basics	10 weeks	1.4.9 State and explain the classifications within assets, liabilities, and equity. 1.6.1 Explain the conceptual framework of accounting and GAAP and assumptions. 1.6.4 Define assets, liabilities, equity, revenue, expenses, gains, and losses. 1.6.16 Record transactions for accounts payable and other short-term debt. 1.6.25 Record equity-related transactions. 1.6.34 Record expense-related transactions. 1.7.2 Explain the purpose of journals and ledgers and their relationship. 1.7.6 Explain and analyze how business transactions impact the accounting equation. 1.7.13 Explain the importance of cash controls in a business. Examples may include: writing checks, recording deposits, and understanding a bank reconciliation.	Journalizing and posting activities. Reinforcement activity. Checking accounts and bank reconciliation.
Accounting Cycle	5 weeks	1.4.1 State the sources for obtaining financial reports. 1.4.8 Explain the relationship between assets, liabilities, and equity on the balance sheet. 1.7.7 Apply the double-entry system of accounting to record business transactions and prepare a trial balance 1.7.8 Explain the need for adjusting entries and record adjusting entries. 1.7.9 Explain the purposes of the closing process and record closing entries 1.7.10 Prepare the financial statements for the different types of business operations and ownership structures. 1.7.11 Explain the relationship between the closing process, the financial statements, and the post-closing trial balance	Complete a worksheet and financial statements for a service business organized as a proprietorship. Reinforcement activity. Simulation.
Merchandise Business	3 weeks	1.6.16 Record transactions for accounts payable and other short-term debt. 1.6.32 Record revenue-related transactions, including unearned portions of revenue. 1.6.34 Record expense-related transactions.	Journalize and post transactions in special journals for a merchandising business organized as a corporation.

Course Name: Accounting II
 MIS03 Code: 14011

Grade Level: 9-12
 Awarded Credit: 1/2

Unit Title	Unit Length	ND Standards & Benchmarks	Unit Description/Activities
Merchandise Business	3 weeks	1.6.32 Record revenue-related transactions, including unearned portions of revenue.	Journalize and post transactions in special journals for a merchandising business organized as a corporation.
Payroll	3 weeks	1.10.1 Explain the employer's responsibility in reporting payroll records through federal tax forms. 1.10.2 Explain common methods of paying compensation (e.g., hourly, salary, commission, independent contractor) and the financial and tax implications of each. 1.10.3 Calculate net pay and the employer's payroll taxes. 1.10.4 Prepare payroll reports. 1.10.5 Record payroll-related transactions (e.g., payroll payment, accrued payroll, payroll taxes).	Prepare payroll reports and complete other payroll records.
Uncollectible Accounts	2 weeks	1.6.6 Explain the accounting methods used to determine the value of accounts receivable to be reported on the balance sheet and describe the effect on the income statement. 1.6.7 Record transactions for accounts receivable, including uncollectible accounts, write-offs, and recoveries.	Calculate uncollectible accounts receivable and complete promissory notes. Reinforcement activity.
Accounting Cycle	5 weeks	1.5.1 Discuss the information that can be obtained from analyzing financial statements. 1.5.2 Recognize the primary areas of analysis (e.g., trend analysis, profitability, liquidity, capital structure) and explain the information that can be obtained from each type of analysis. 1.5.3 Perform a horizontal and vertical analysis of the income statement and balance sheet. 1.6.31 Determine the amount of revenue earned and the proper period.	Complete business financial statements. Reinforcement activity. Account simulation.
Capital	2 weeks	1.6.23 State the different classes of stock and explain the rights afforded each class of stock. 1.6.25 Record equity-related transactions.	Journalize and post stock transactions.
Plant Assets	3 weeks	1.4.9 State and explain the classifications within assets, liabilities, and equity. 1.6.12 Determine the costs of property, plant and equipment, natural resources, and intangible assets. 1.6.8 Explain the difference between the periodic and perpetual inventory methods.	Complete stock records and complete inventory records.

Course Name: Accounting III
 MIS03 Code: 14012

Grade Level: 10-12
 Awarded Credit: 1/2

Unit Title	Unit Length	ND Standards & Benchmarks	Unit Description/Activities
Departmentalized Accounting	13 weeks	1.2.5 Explain the skills and competencies needed to succeed in the accounting profession and how those required skills and competencies are evolving with the rapid advances in technology. 1.4.7 State and explain the information provided in each financial statement and how the statements articulate with each other. 1.4.13 Explain how and why the conceptual framework of accounting and generally accepted accounting principles provide guidance and structure for preparing financial statements. 1.4.15 Explain how the different forms of business ownership are reported in the financial statements. 1.4.19 Define other comprehensive income (loss) and explain its relationship to operating results. 1.4.20 Explain how disclosure requirements impact financial reporting. 1.7.7 Apply the double-entry system of accounting to record business transactions and prepare a trial balance. 1.7.8 Explain the need for adjusting entries and record adjusting entries. 1.7.9 Explain the purposes of the closing process and record closing entries. 1.7.10 Prepare the financial statements for the different types of business operations and ownership structures. 1.7.11 Explain the relationship between the closing process, the financial statements, and the post-closing trial balance. 1.7.12 Use ledgers and financial statements to determine the business transactions that occurred and to trace back to source documents.	Complete the accounting cycle for a departmentalized merchandise business organized as a corporation.
Adjustments and Valuation	5 weeks	1.5.7 Assess capital structure by calculating and interpreting financial ratios (e.g., debt ratio, long-term debt ratio, debt to-equity ratio, Times-Interest-Earned ratio). 1.6.7 Record transactions for accounts receivable, including uncollectible accounts, write-offs, and recoveries. 1.6.31 Determine the amount of revenue earned and the proper period 1.6.8 Explain the difference between the periodic and perpetual inventory methods. 1.6.9 Determine the cost of inventory for merchandising and manufacturing businesses and apply appropriate valuation methods. 7.14.11 Identify the importance of inventory management and system life cycles on decision making.	Plan inventory and valuation and record transactions for uncollectible accounts.

Course Name: Accounting IV
 MIS03 Code: 14013

Grade Level: 10-12
 Awarded Credit: 1/2

Unit Title	Unit Length	ND Standards & Benchmarks	Unit Description/Activities
Plant Assets	5 weeks	1.5.5 Assess liquidity and solvency by calculating and interpreting financial ratios (e.g., working capital, current ratio, quick ratio, cash ratio, inventory turnover, accounts receivable turnover, operating cycle). 1.6.11 Explain the criteria used to distinguish between capital expenditures (recording an asset) and revenue expenditures (recording an expense).	Complete accounting records for plant assets, record notes payable, record prepaid expenses, record accrued expenses, account for unearned revenue, accrued revenue, and installment notes receivable.
Stocks and Bonds	5 weeks	1.6.19 Explain why businesses issue bonds and why they are issued at a discount or premium. 1.6.20 Calculate the cost of borrowed funds and determine the impact on the financial statements. 1.6.21 Record bond-related transactions, including issuance, payment of interest, and retirement of bonds. 1.6.23 State the different classes of stock and explain the rights afforded each class of stock. 1.6.24 Explain how classes of stock can be converted into other classes and how to account for the conversion. 1.6.26 Differentiate between a cash dividend and a stock dividend and explain the impact on the financial statements.	Complete transactions to obtain capital for a corporation.
Management Decisions	8 weeks	1.8.6 Apply cost-volume-profit and contribution margin analysis in planning operations 1.8.7 Explain how accounting information facilitates management decision-making. 1.8.8 Apply differential analysis to make the following types of decisions: make or buy a product; lease or buy an asset; discontinue a department, plant, or product; offer discounted prices on special orders; replace or repair equipment. 1.8.9 Apply present-value concepts to evaluate capital investment opportunities.	Complete budgetary planning and control activities related to management decision making.

Stanley High School Business CTE Course Outlines

Course Name: Web Design
MIS03 Code: 14022

Kendra Evensvold

Grade Level: 9-12
Awarded Credit: 1

2024-2025

Unit Title	Unit Length	ND Standards & Benchmarks	Unit Description/Activities
HTML & CSS	11 weeks	7.4.4 Compare and contrast various storage devices (e.g., local, removable, remote, cloud). 7.4.6 Troubleshoot and repair computer hardware and resolve related application problems. 7.5.2 Manage local and cloud-based files and folders. 7.9.3 Design and create web pages. 7.12.1 Identify and define programming terminology. 7.12.2 Demonstrate the ability to code using programming tools. 7.12.12 Test, debug, and document code. 7.12.13 Maintain and reengineer existing code	Create and design numerous websites using HTML and CSS.
Dreamweaver	12 weeks	7.9.7 Create content that is readable, accessible, searchable, and sticky. 7.9.8 Explain and use various Internet protocols. 7.9.15 Design, develop, and deliver advanced web content and applications using authoring tools. 7.9.16 Build dynamic web elements utilizing scripting, coding, and database integration. 7.9.17 Create a comprehensive website using industry design standards. 7.9.18 Test, implement, and evaluate the website.	Create and design websites using Adobe Dreamweaver.
Online Platforms	11 weeks	7.9.4 Design and create websites incorporating digital media. 7.9.12 Compare and contrast the features of web development applications and web content management systems. 7.9.13 Use digital media optimized for website integration. 7.9.24 Build responsive websites to support all platforms (e.g., computer, mobile, tablet).	Create and design websites for multiple platforms using, but not limited to, Google sites and Wix.
UX Design	2 weeks	2.5.16 Identify the types of intellectual property (e.g., trademark, tradename, trade dress, copyright, patent, trade secret). 2.5.17 Describe how each type of intellectual property is created and legally protected. 7.9.1 Identify and utilize various types of resources for web development. 7.9.2 Identify and apply appropriate design concepts	Learn and discuss various UX and UI design rules and trends.

Stanley High School Business CTE Course Outlines**Course Name: Desktop Publishing****MIS03 Code: 14098****Kendra Evensvold****Grade Level: 9-12****Awarded Credit: 1****2024-2025**

Unit Title	Unit Length	ND Standards & Benchmarks	Unit Description/Activities
Microsoft Publisher	7 weeks	4.1.47 Apply proper etiquette when communicating using technology. 4.1.59 Enhance documents by using advanced layout, design, and graphics. 7.5.1 Navigate the basic operating system. 7.5.2 Manage local and cloud-based files and folders.	Create and design publications using Microsoft Publisher. Focus on file management.
Adobe Photoshop	7 weeks	7.6.1 Select appropriate input technology to optimize performance. 7.6.2 Apply a variety of input technologies to maximize productivity. 7.6.3 Use a variety of input technologies to optimize academic and workplace performance. 7.6.4 Create media using a variety of input technologies.	Create and design publications using Adobe Photoshop.
Adobe InDesign	7 weeks	4.1.51 Refine documents using spell check, thesaurus, and grammar check tools. 4.1.57 Compose informal and formal messages using technology tools.	Create and design publications using Adobe InDesign.
Adobe Illustrator	7 weeks	7.7.15 Demonstrate the transferability of skills between applications.	Create and design publications using Adobe Illustrator.
Yearbook	3 weeks	7.11.2 Use project management to complete projects across the curriculum. 7.11.3 Build timelines for projects. 7.11.4 Apply project management concepts for collaborative works projects. 7.16.1 Work in a team to solve problems and share knowledge.	Design and create the Stanley High School yearbook.
Frillio's Pizza	5 weeks	4.1.14 Choose content appropriate for the purpose and audience. 4.1.16 Select an appropriate medium to deliver the message 4.1.50 Integrate functions of word processing, spreadsheets, databases, and presentation applications to various workplace scenarios.	Create the desktop publishing documents for a fictional pizzeria.

Stanley High School Business CTE Course Outlines**Course Name: Business Computer Applications****MIS03 Code: 14024****Kendra Evensvold****Grade Level: 9-12****Awarded Credit: 1****2024-2025**

Unit Title	Unit Length	ND Standards & Benchmarks	Unit Description/Activities
Computer Concepts	4 weeks	7.5.2 Manage local and cloud-based files and folders. 9.9.2 Use electronic resources to access and transmit information. 9.9.4 Use appropriate technology tools for specific business applications.	Explore system software and hardware. Explain important computer concepts.
Word	8 weeks	4.1.51 Refine documents using spell check, thesaurus, and grammar check tools. 4.1.57 Compose informal and formal messages using technology tools. 4.1.59 Enhance documents by using advanced layout, design, and graphics. 4.3.23 Compose reports and summaries using appropriate documentation styles. 4.3.33 Prepare informal and formal reports using professional format and appropriate supporting graphics.	Create and edit documents using Microsoft Word.
Excel	8 weeks	7.2.7 Present analyzed information in a meaningful format. 4.3.15 Apply a variety of specific proofreading techniques to identify and correct errors. 4.3.29 Prepare charts and graphs.	Create and edit spreadsheets using Microsoft Excel.
Database	7 weeks	7.10.1 Identify the appropriate type of database for a particular situation. 7.10.2 Identify the variety of data types that are stored in database management systems. 7.10.3 Create, modify, and extract data from databases for decision making. 7.10.4 Describe search strategies and use them to solve common information problems. 7.10.5 Organize and present the results of data retrieval through reports. 7.10.6 Identify the concepts and terminology for enterprise-level databases.	Create and edit databases using Microsoft Access.
PowerPoint	7 weeks	3.3.43 Create presentations for a specific purpose and audience using digital media and visual displays of data. 4.4.18 Use appropriate techniques to organize speeches and presentations. 4.4.21 Deliver presentations for various purposes	Create and edit presentations with Microsoft PowerPoint.
Integration	2 weeks	4.1.50 Integrate functions of word processing, spreadsheets, databases, and presentation applications to various workplace scenarios. 4.4.32 Use proper techniques to deliver professional business presentations. 4.4.35 Consider how the use of handouts will impact presentations. 4.4.37 Respond skillfully and professionally to audience questions.	Integrate Microsoft Word, Excel, Access, and PowerPoint.