

	Adult and Career Education 1500 Highway 36 West Roseville MN 55113-4266	<b>SECONDARY CAREER AND TECHNICAL          EDUCATION PROGRAM APPROVAL PROPOSAL</b>	ED-02335-03 Replaces ED-02335-02
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**Instructions:** In accordance with Minnesota Education Policy, this Program Approval Proposal may be completed and submitted to Adult and Career Education at any time during the school year. The proposal will be reviewed per Minnesota State Rules and you will be notified of action taken. This form is to be used for ALL career and technical education programs EXCEPT the following programs designed to serve students with disabilities: 000670, 000710, 000750, 000755, and 000790.

IDENTIFICATION INFORMATION		
District or Center Name <b>Prairie School District</b>	District/Center Number/Type <b>0999-01</b>	Date Submitted <b>5/1/09</b>
Program Location (Building and Community Name) <b>Prairie High School in Prairie, Minnesota</b>	MDE Office Use Only	
Program Name <b>Business Education</b>	Program O.E. Code <b>140710</b>	Program Length (Hours) <b>135</b>
Name of Local Contact Person <b>Delores Disciplinarian, Principal</b>	Telephone Number <b>(555) 111-2221</b>	FAX Number <b>(555) 111-2222</b>
Name of Teacher <b>Bob Bookkeeper</b>	File Folder Number <b>311111</b>	Telephone Number <b>(555) 111-2223</b>
Name of Teacher	File Folder Number	Telephone Number ( ) -
Name of Teacher	File Folder Number	Telephone Number ( ) -

**STATEMENTS**

Check the appropriate rating based on self-assessment. Retain documentation in your files.

**Rating Scale from the Program Approval Rubrics:** MIN – Minimum, EME - Emerging, QUA – Quality, EXE - Exemplary

MIN	EME	QUA	EXE	
				<b>COMMUNITY INVOLVEMENT:</b>
	X			1. Advisory Committee Role
	X			2. Advisory Committee Membership
	X			3. Advisory Committee Operations
		X		4. Community Partnerships/Resources
				<b>PERSONNEL:</b>
		X		5. Teaching Credentials
		X		6. Professional Development
			X	7. Professional Organizations
NA	NA	NA	NA	8. Paraprofessional/Technical Tutors (if applicable)
				<b>PROGRAM ADMINISTRATION:</b>
	X			9. Local Career and Technical Education Program Administration
		X		10. Financial Responsibilities
				<b>PROGRAM ASSESSMENT:</b>
		X		11. Program Assessment
	X			12. Continuous Program Improvement Process
				<b>PROGRAM DESIGN:</b>
	X			13. Career Development
	X			14. Career Clusters/Pathways
		X		15. Curriculum Content
		X		16. Instructional Delivery
		X		17. Student Assessment
			X	18. Leadership Development/Student Organizations: List the student organization or identify the alternative co-curricular/leadership development activity to be used. List: <u>    BPA, Junior Achievement    </u>
		X		19. Work-Based Learning Program
				<b>RESOURCES:</b>
		X		20. Curriculum/Instructional Resources
	X			21. Equipment
	X			22. All Learning Environments
				<b>SUPPORT SERVICES:</b>
			X	23. Program Awareness/Accessibility
		X		24. Program Support
		X		25. Career Guidance and Counseling Program

**THE REVERSE SIDE MUST BE COMPLETED AND SIGNED**

**SECONDARY CAREER AND TECHNICAL  
EDUCATION PROGRAM APPROVAL PROPOSAL**

ED - 02335-03

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**REQUIRED ATTACHMENTS**

**NOTE:** Statements 1-4, 5, 11, and 13-19 **REQUIRE** additional information or attachments to this proposal. Use this section as a checklist for each item.

1. Names, addresses, and roles of representatives in related business, industry, labor, and community-based organizations who participate on the advisory committee. (1-4)

Name of Participant	Address/Phone Number	Related Business, Industry, Labor, Community Org.
John Johnson	303 1 <sup>st</sup> St. Prairie, MN (555) 111-4444	Owner, Johnson CPA Service
Brenda Anderson	404 2 <sup>nd</sup> Ave. Prairie, MN (555) 111-6666	Loan Officer, Prairie Community Bank
Linda Peterson	505 3 <sup>rd</sup> Ave. Prairie, MN (555) 111-7777	Instructor, Prairie College Accounting Program
Leonard Smith	606 4 <sup>th</sup> Ave. Prairie, MN (555) 111-8888	Accountant, Prairie Widget Company
Sally Olsen	707 5 <sup>th</sup> Ave. Prairie, MN (555) 111-9999	Rotary President, Prairie Rotary Club
Jim Kopitski	808 2 <sup>nd</sup> Ave. Prairie, MN (555) 111-1234	Curriculum Director, Prairie School District

2. Copy(s) of teacher license(s) and/or file folder number(s) if not listed on the front page. (5)

3. A list or sample of any certificate/credential offered in the program. (11)

None

4. A list of postsecondary institutions and postsecondary programs where articulation agreements exist (13-19) or dual/concurrent enrollment occurs. List each particular course that has an articulation agreement/certificate attached to the course:

- o Development of occupational competencies designed for advanced placement in postsecondary programs.
- o Development of occupational competencies necessary to enter an occupation and gain career skills (National Skill Standards).

Program/Course Offering Articulation Agreements	Postsecondary Institution where the Agreement is accepted
Business Education/Accounting II	See Attached Summary of Certificate information and colleges
Business Education/Business Law	See Attached Summary of Certificate information and colleges

**DISTRICT / CENTER VERIFICATION**

I hereby verify that the information provided is true and correct, and that the attached supporting information accurately portrays the proposed program. Upon request, the LEA shall supply program data necessary for program management, improvement, evaluation, and federal/state reporting (Minn. Stat. § 124D.452).

_____ <b>Signature</b> – Secondary Career and Technical Education Director or Superintendent		_____ Date	
Jonathan Durite		Superintendent	
Typed or Printed Name		Title	
808 2 <sup>nd</sup> Ave.	Prairie,	MN	55555
Mailing Address	City	State	Zip Code
(555) 111-1234		(555) 111-1234	
Telephone Number		FAX Number	
E-Mail Address: <a href="mailto:Jonathan.Durite@PrairieSchool.org">Jonathan.Durite@PrairieSchool.org</a>			

===== **DO NOT WRITE BELOW THIS LINE** =====

**STATE AUTHORIZED SIGNATURES**

_____ Adult and Career Education Program Specialist	_____ Date
_____ Adult and Career Education Specialist	_____ Date

# Secondary Career and Technical Education Program Approval Proposal Form ED 02335-03

## Page 1 – Directions for completing upper grid: (You are applying for DISTRICT Program Approval)

District or center Name - Enter Local Education Agency (LEA) Name (e.g., St. Paul Schools).

District/Center Number/Type - School District Number and Type (e.g., 0625-01).

Date Submitted - for new programs only.

Program Location (Building and Community Name) - Location of program, list all school buildings where the *Program* is offered. (e.g., Harding High School *and* Highland High School in St Paul).

Program Name - Listing from the Program OE code listing (see Table C).

Program OE Code - See the attached list for appropriate codes. (Course codes should be listed on each course syllabus or a list provided on a separate sheet of paper including the number of credits, and hours each course meets).

Program Length – The length in hours for a student to complete the program of study.

Name of Local Contact Person - person to contact if questions arise during approval process.

Telephone Number - of the person listed above.

FAX Number - of person listed above.

Name of Teacher(s) - a list of teachers who teach in the program.

File Folder Number(s) - the license file folder number(s) of teachers.

Telephone Number(s) - teacher phone numbers.

## Statements:

Respond by checking one of the following for each of the statements using the Rubrics developed by MDE for Program Approval Applications: Minimal – MIN, Emerging – EME, Quality – QUA, or Exemplary – EXE.

## Page 2 – Required Attachments

Provide information in the space provided or attach the following documents to the Program Approval Application:

1. A course syllabus for each course within this program OE code, listing the credits and hours.
2. Names, addresses, and roles of representatives in related business, industry, labor, and community organizations who participate on the advisory committee.
3. Copy(s) of teacher license(s) and/or file folder number(s) if not listed on the front page (5).
4. A list or sample of any certificate/credential offered in the program. (11)
5. A list of postsecondary institutions and postsecondary programs where articulation agreements exist or dual/concurrent enrollment occurs. List each particular course that has an articulation agreement/certificate attached to the course: (13-19)
  - o Development of occupational competencies designed for advanced placement in postsecondary programs.
  - o Development of occupational competencies necessary to enter an occupation and gain career skills (National Skill Standards).

## District/Center Verification

To be signed by the District Career and Technical Education Director or Superintendent. All completed forms, once approved, will be returned to this individual.

**Mail completed form with attachments to:**

**Marlys Bucher, CTE Secondary Coordinator**  
**Academic Standards & High School Improvement**  
**1500 Highway 36 West**  
**Roseville MN 55113-4266**  
[marlys.bucher@state.mn.us](mailto:marlys.bucher@state.mn.us)



**LICENSE INFORMATION**  
**ISSUED TO: Bob Bookkeeper**  
**FILE FOLDER NUMBER: 311111**

<b>STUDENT LEVEL</b>	<b>SCOPE</b>	<b>FUNCTION CODE</b>	<b>FUNCTION DESCRIPTION</b>	<b>EXPIRATION DATE</b>
7-12	FULL TIME	140000	BUSINESS EDUCATION - ALL-	06/30/2012
HIGH SCHOOL	FULL-TIME	140710	ADMINISTRATIVE SUPPORT OCCUPATIONS	06/30/2012

Renewal of license/s will require completion of 125 clock hours verified by a Minnesota local continuing education committee. If you have been or are currently employed by a Minnesota district, you must affiliate with the local committee. If you have never been employed in a Minnesota district and your license has lapsed, you may renew your license by submitting the renewal form with an official transcript verifying 12 quarter or 8 semester credits in the licensure area or in general education courses. The credits must have been earned during the five-year period immediately preceding renewal. .

NOTE: Expiration dates have been correlated to avoid multiple renewal fees. .

**LICENSE APPLICATION STATUS (See key below)**

**FOR: Bob Bookkeeper FILE FOLDER NUMBER: 311111**

<b>LICENSE TYPE</b>	<b>DATE REGISTERED</b>	<b>STATUS</b>	<b>DATE OF ACTION</b>
STANDARD	01/01/2000	PRINTED	02/01/2000
VOCATIONAL	01/25/2002	PRINTED	02/21/2002
STANDARD	04/25/2004	PRINTED	05/02/2004

**SAMPLE of Program Approval Worksheet for Business 2008-2009**

**Program Approval Worksheet – Master List of Courses**

District # \_\_\_\_\_ Type \_\_\_\_\_ Cycle Year \_\_\_\_\_ School Name \_\_\_\_\_ Program Business

Course Name	Program #	Table C MDE Course #	Credits	Hours	Yes/No Articulation	Certification (Ex: Industry or Skill Standard Certificate)
Accounting I	140710	15	.5	55 min x 85 days -/- 60 = 78 hrs	Yes	
Accounting II	140710	16	.5	78	Yes	
Business and Personal Law	140710	22	.5	78		
Computer Applications I	140710	60	.5	78	Yes	
Computer Applications II	140710	61	.5	78	Yes	
Word Processing/ Microsoft Word	140710	12	.5	78	Yes	MOUS
Keyboarding	140710	01	.5	78		
Internet	140710	67	.5	78		
Web Design	140710	64	.5	78		
Entrepreneurship/ Small Bs. Mgmt	140710	69	1	156		
Introduction To Business	140710	27	.5	78		
Marketing	140710	41	.5	78		
Personal Finance	140710	38	.5	78		
Business Coop WE Class/OJT	149090	87 – Class 89 – OJT	1 to 2	156 to 312		

## Principles of Bookkeeping

Institution	Course Number	Course Title	College Semester Credit(s)
Dakota County Technical College	ACCT 1000	Principles of Accounting	2 of 4
Inver Hills Community College	ACCT 1001	Accounting Basics	1
Minnesota West Community and Technical College - Jackson	ADSA 1130	Office Accounting Concepts	3
Ridgewater College - Hutchinson	ADS 1040	Office Accounting Concepts	2
Ridgewater College - Willmar	ADS 1040	Office Accounting Concepts	2
Riverland Community College - Albert Lea	BUSO 2640	Principles of Bookkeeping	2
Rochester Community and Technical College	ACCT 1115	Small Business Accounting	3
South Central College - Faribault	OTEC 2835	Principles of Bookkeeping	3
South Central College - North Mankato	OTEC 2835	Principles of Bookkeeping	3

### Guidelines

- A. The student must earn no less than a B for the final grade.
- B. The student must be a junior or senior to receive the Advanced Standing Certificate.
- C. The student must enroll at the higher education institution within two years of high school graduation.
- D. The student must present the certificate at the time of registration to receive credit for the course.

**Students will master the following competencies in Bookkeeping to receive credit:**

1. THE ACCOUNTING CYCLE
  - Explain the accounting equation
  - Know the steps in the accounting cycle
  - Understand the use and timing of interim statements
  
2. HOW TO SOLVE ACCOUNTING PROBLEMS
  - Analyze and record business transactions
  - Understand the language of transactions
  - Recognize the form and content of accounting problems
  
3. JOURNALIZING
  - Journalize in a general journal
  - Journalize in four special journals: sales, purchases, cash receipts, cash payments
  
4. POSTING A TRANSACTION
  - Post from special journals to general ledger
  - Post to accounts receivable and accounts payable ledgers

5. ADJUSTING ENTRIES AND THE WORK SHEET
  - Prepare the work sheet with adjustments
  - Prepare financial statements
  - Journalize and post adjustments
  
6. CLOSING ENTRIES
  - Define and describe closing entries
  - Journalize and post closing entries
  - Prepare a post-closing trial balance
  
7. BANK RECONCILIATION
  - Check writing, endorsements, deposits
  - Reconciling bank statement
  - Journalize service charges
  
8. DEPRECIATION
  - Define depreciation
  - Journalize and post adjustments for depreciation
  
9. PAYROLL
  - Journalize and post payroll (deductions and contributions)
  - Recognize federal forms relating to payroll
  
10. PETTY CASH
  - Identify accounting concepts and practices related to a petty cash system
  - Establish and replenish a petty cash fund using a cash payments journal

**Date Reviewed November 2008**  
**Next Review Date: November 2010**  
**Regional Articulation Southern MN Tech Prep**

# Accounting II

## Syllabus

**Term:** Full Year

**Credits:** 2 credits

**Hours:** 135 hours

**Program Code:** 140710

**Course Code:** 16

### **Course Description**

Accounting II is a comprehensive full-year course designed to bring the real world of accounting into the classroom. Students will have the opportunity to use real-world accounting software, real-world source documents, financial statements, and multimedia.

### **Course Objectives**

The prime objective of this course is to teach students to the double-entry system of accounting for sole proprietorship, corporate, and partnership forms of business enterprises by using real-world applications and connections. Other important objectives include the following:

- To help students develop personal and professional skills for school and work.
- To help students understand the relationship between the manual system of accounting and a computerized system.
- To help students find success in accounting.

### **Required Curriculum Materials**

The curriculum materials to be used in this course include the following:

- Glencoe Accounting, First-Year Course textbook
- Glencoe Accounting, First-Year Course Chapter Reviews and Working Papers
- Glencoe Accounting Electronic Learning Center Multimedia CD-ROMs
- Peachtree Complete® Accounting Practice Sets and Spreadsheet Templates CD-ROM
- Adventure Travels Accounting Simulation
- Accounting Portfolio
- Pencil, pen, ruler, and hand-held calculator

### **Course Requirements**

Students should have at least an average proficiency in business mathematics.

### **Grading**

Grading will be based according to school district policy, which is the following:

92% and above	Excellent
82% to 91%	Above Average
70% to 81%	Average
60% to 69%	Below Average
59% or less	Failure

### **College Credit**

This course is articulated for 1 to 3 credits at a variety of two year colleges across southern Minnesota. Please see instructor for details about earning and redeeming this certificate.