



# Accounting & Financial Services Program of Study

Develop the skills needed to plan, manage, and start a business in today's competitive global market.

## RECOMMENDED COURSE SEQUENCE

**1** Principles of Business Marketing and Finance (1 credit) (9<sup>th</sup> Grade)  
Explore economies and private enterprise systems, the impact of global business, marketing of goods and services, advertising, and product pricing. Analyze the sales process and financial management principles.



**2** Money Matters (1 credit) (10<sup>th</sup> Grade)  
Become financially responsible by building basic money management skills. Analyze financial options based on current and projected economic factors. Set long-term financial goals through investment, tax planning, asset allocation, and risk management.



**3** Accounting 1 (1 credit) (11<sup>th</sup> Grade)  
Use a double-entry system (debits and credits) to keep track of transactions. Analyze the accounting cycle of recording transactions, preparing financial statements, and "closing the books" for small, single-owner service and merchandising businesses.



**4** Accounting 2\* (1 credit) (12<sup>th</sup> Grade)  
Review and further develop fundamental accounting principles with extensive use of technology. Examine characteristics of corporate organization and ownership, including investments and distribution of earnings. Practice adjustments to bad debts, depreciation, depletion of fixed assets, adjusted and accrued income, various methods of inventory control, preparation of business budgets and notes receivable and payable. Initiate and maintain an accounting system and analyze, interpret, and synthesize managerial problems using accounting information as a tool.

**For more information about CTE Course requirements, view our EMS ISD Course Description Handbook.**

\*Indicates a TEA approved Advanced CTE Course