

New Hampshire Accounting Technology/Technician Program

Guidebook

Based on the New Hampshire Accounting Technology Project

INTRODUCTION:

New Hampshire was awarded a federal grant from the Office of Vocational and Adult Education, US Department of Education to develop and implement Rigorous Programs of Study (2008 – 2010). This guidebook was developed under this grant.

At the Summer Institute Kickoff of 2009, New Hampshire representatives from secondary, postsecondary and industry met to develop statewide competencies to ensure that all Accounting programs at the secondary level are consistent in instruction leading to a seamless transition from secondary to postsecondary education and/or industry.

Also as a result of this grant, Career Pathway Plans of Study (CPPOS) were developed. Preparing our students for the 21st century is essential to New Hampshire's future success in a global economy. In March, 2010, secondary Accounting teachers, guidance counselors, school administrators, college professors, college admissions counselors, and other appropriate staff met to build the Career Pathway Plans of Study for Accounting.

The documents in this guidebook reflect all of the work accomplished under the Rigorous Program of Study grant. The intent of this guidebook is to assist new teachers entering the teaching profession in Accounting and to explain what the Accounting program is to constituents interested in the New Hampshire Accounting program.

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ACKNOWLEDGEMENTS

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New Hampshire Accounting Technology/Technician Program Description

Accounting is an exciting and dynamic field which communicates to all areas of business. Accounting expresses in concise terms the financial condition of a business; it provides the information by which financial decisions are determined.

Accuracy with numerical data, problem-solving skills, critical-thinking skills, attention to detail, and organizational skills are some of the characteristics of an accounting professional. They are involved in the decision-making process throughout the business. Other skills include the ability to meet deadlines, keep on the cutting-edge of technology, interact with all levels of an organization, and work as a team member.

Accounting will provide students with a solid foundation of accounting knowledge to be further developed and defined in future accounting and finance courses or in an entry-level accounting position. Accounting is helpful and appropriate for all students whether their interest is personal or business oriented.

(Adapted from Western Technical College)

New Hampshire Accounting Technology/Technician Program Competencies

1. Understand and describe accounting regulations
2. Understand, analyze, classify, record, and summarize financial data.
3. Understand and identify cash controls
4. Understand and perform accounting functions specific to a service and merchandising business
5. Understand and perform accounts payable and accounts receivable functions
6. Understand and maintain inventory records for periodic and perpetual inventory systems
7. Understand and perform payroll procedures
8. Understand and perform accounting procedures unique to plant (fixed) and intangible assets
9. Understand and perform accounting functions for all types of business entities
10. Understand and utilize technology to maintain financial information and to assist in decision-making.

New Hampshire Accounting Technology/Technician Curriculum Outline

I. Introduction to Accounting

1. Forms & Activities of Business Entities
2. Users of Accounting Information
3. Ethics and Social Responsibility
4. Careers in Accounting
5. Uses of Financial Statements
6. Generally Accepted Accounting Principles
7. Transactions and the Accounting Equation

II. The Accounting Cycle

1. Double-Entry Accounting
2. Analyzing, Journalizing, and Posting Transactions
3. Preparing an Unadjusted Trial Balance
4. Preparing the Worksheet
5. Analyzing, Journalizing, and Posting Adjusting Entries
6. Preparing an Adjusted Trial Balance
7. Preparing Financial Statements
8. Analyzing, Journalizing, and Posting Closing Entries
9. Preparing a Post-Closing Trial Balance

III. Accounting for Service and Merchandising Activities

1. Calculating Purchase and Sales Adjustments
2. Analyzing, Journalizing, and Posting for Purchase and Sales Transactions using General and Special Journals
3. Preparing Financial Statements
4. Reporting Merchandise Inventory using Periodic and Perpetual Inventory Systems
5. Calculating and Assigning Costs to Inventory using Different Inventory Valuation Methods

IV. Internal Controls and Financial Reporting for Cash

1. Accounting and Banking Regulations
2. Understanding Internal Controls
3. Using Cash Controls for Receipts and Payments
4. Establishing and Replenishing Petty Cash
5. Preparing Bank Reconciliations

V. Accounting for Receivables

1. Applying Accounting Principles and Financial Reporting Standards
2. Understanding Accounts Receivables, Notes Receivables, Dishonored Receivables and Uncollectible Accounts
3. Issuing Notes Receivable/Discounted Notes Receivable
4. Analyzing, Journalizing, and Posting for Receivables

VI. Fixed and Intangible Assets

1. Analyzing, Journalizing, and Posting the Purchase of Fixed and Intangible Assets
2. Accounting for the Disposal, Sale, or Trade-in of Fixed Assets
3. Calculating Depreciation and Amortization of Assets
4. Analyzing, Journalizing, and Posting Depreciation and Amortization of Assets
5. Preparing Financial Statements and Subsidiary Schedules

VII. Payroll Procedures

1. Preparing and Maintaining Payroll Records
2. Calculating Earnings, Deductions, and Employer Liabilities
3. Analyzing, Journalizing, and Posting Payroll Transactions

VIII. Accounting for Current and Long-Term Liabilities

1. Reporting Current and Estimated Liabilities
2. Evaluating Bond Characteristics
3. Calculating and Reporting Bond Values

- IX. Accounting for Partnerships, Corporations, and Limited Liability Companies
1. Understanding the Legal Characteristics of Partnerships, Corporations, and LLCs
 2. Analyzing, Journalizing, and Posting Transactions for Partnerships, Corporations, and LLCs
 3. Recording the Allocation of Net Income
 4. Analyzing, Journalizing, and Posting the Addition and Withdrawal of Partner(s)
 5. Creating a Statement of Partnership Capital
 6. Analyzing, Journalizing, and Posting the Issuance of Stock
 7. Analyzing, Journalizing, and Posting Corporate Earning Distributions
 8. Analyzing, Journalizing, and Posting Cash Dividends, Stock Dividends, and Stock Splits
 9. Preparing the Statement of Changes in Retained Earnings
 10. Analyzing, Journalizing, and Posting Treasury Stock Transactions
- X. Accounting for Long and Short Term Investments
1. Understanding the Different Methods and Criteria used for Investment Decisions
 2. Understanding Fair Market Value and Equity Methods
 3. Analyzing, Journalizing, and Posting Entries for Fair Market Value and Equity Methods
- XI. Financial Reporting and Analysis
1. Analyzing Financial Statements and Measuring Profitability
 2. Interpreting the Statement of Cash Flows
 3. Analyzing Financial Ratios

Note: This curriculum is in no particular order and will fulfill the requirements for completion of the accounting technology/technician program. This curriculum was developed by both secondary and postsecondary faculty in New Hampshire.

Student Name: _____

Date: _____

PROGRAM COMPETENCY PROFILE FOR CAREER TECHNICAL EDUCATION
Career Cluster: Business, Management and Administration

Program Name: Accounting Technology/Technician and Bookkeeping CIP: 520302

Effective 01/10

National Standard: National Business Education Association

Competencies (statement that provides the overview and defines the instructional area) Student will:	Knowledge, Content and Skills (what a student needs to know and be able to do and upon which they will be assessed) Student will:	NH Frameworks www.ed.state.nh.us/frameworks Science: S English Language Arts: LA Mathematics: M	Rating Scale -Sample Performance Assessments (Performance tasks the student needs to demonstrate in order to be rated proficient in meeting the competency) Student will:				
Understand and describe accounting regulations	1. Explain Generally Accepted Accounting Principles (GAAP). AAI 1. Planning: Explain the key elements of a long-term plan for a successful company. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Discuss the use of Generally Accepted Accounting Principles (GAPP) - Research GAPP and create a report, presentation, or a compare/contrast chart analyzing one of the principles.	1	2	3	4
	1	2	3	4			
	2. Explain the impact of the Sarbanes-Oxley legislation (SOX).		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Discuss the use of Sarbanes-Oxley (SOX) - Research SOX and create a report or presentation on the impact of the legislation.	1	2	3	4
	1	2	3	4			
3. Explain the role of the Public Company Accounting Oversight Board (PCAOB).		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Discuss the role of the Public Company Accounting Oversight Board (PCAOB) - Research PCAOB and create a report describing the role of the PCAOB.	1	2	3	4	
1	2	3	4				
4. Explain International Financial Reporting Standards (IFRS).		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Discuss IFRS -Research and report IFRS	1	2	3	4	
1	2	3	4				

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Understand, analyze, classify, record, and summarize financial data	5. Explain the accounting cycle. AAI 1. Planning: Explain the key elements of a long-term plan for a successful company.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -List the elements of the Accounting Cycle -Perform the elements of the Accounting Cycle	1	2	3	4
	1	2	3	4			
	6. Demonstrate the effects of transactions on the accounting equation.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Describe why the Accounting Equation has to balance. -Determine how transactions change an accounting equation -Prove the accounting equation	1	2	3	4
	1	2	3	4			
	7. Categorize and classify accounts.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Complete a chart of accounts	1	2	3	4
	1	2	3	4			
8. Journalize and post transactions.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Analyze, record and post transactions.	1	2	3	4	
1	2	3	4				
9. Review corporate annual reports.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Discuss the types of annual reports and the use of financial ratios -Review samples of different companies annual reports	1	2	3	4	
1	2	3	4				
10. Prepare financial statements and utilize financial ratios. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Prepare an income statement -Prepare a balance sheet -Discuss the use of financial ratios in accounting -Compare and contrast financial statement results to industry standards and make recommendations.	1	2	3	4	
1	2	3	4				

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Understand and identify cash controls	11. Explain cash internal control procedures. AAI 1. Planning: Explain the key elements of a long-term plan for a successful company.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25px;">1</td> <td style="width: 25px;">2</td> <td style="width: 25px;">3</td> <td style="width: 25px;">4</td> </tr> </table> For Example: -Explain cash control procedures -Explain the nature of a voucher system -Prepare vouchers -Analyze, record and post entries using a voucher system	1	2	3	4
	1	2	3	4			
	12. Journalize and post entries to establish and replenish petty cash.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25px;">1</td> <td style="width: 25px;">2</td> <td style="width: 25px;">3</td> <td style="width: 25px;">4</td> </tr> </table> For Example: -Analyze, record and post entries to establish and replenish petty cash -Prove petty cash	1	2	3	4
1	2	3	4				
13. Journalize and post entries related to banking activities. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25px;">1</td> <td style="width: 25px;">2</td> <td style="width: 25px;">3</td> <td style="width: 25px;">4</td> </tr> </table> For Example: -Analyze and prepare different banking transactions including EFTs, debit/credit cards, dishonored checks, deposit slips, checks and bank fees - Analyze, record and post transactions -Prepare different types of check endorsements -Analyze and record the process of voided checks	1	2	3	4	
1	2	3	4				

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Understand and perform accounting functions specific to a service and merchandising business	14. Explain the characteristics of a service business and a merchandising business. AAI 1. Planning: Explain the key elements of a long-term plan for a successful company. AAI 2. Management: Discuss the different forms of management and ownership within this industry. AAI 6. Labor Issues: Explain the employees' and employers' rights and responsibilities in this industry.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Compare/contrast the differences and similarities between a service business and a merchandising business	1	2	3	4
	1	2	3	4			
15. Explain the concept of, and demonstrate the use for, a general journal as well as a special or combination journal. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Compare/contrast the differences and similarities between general and special, and combination journals -Analyze, record and post transactions into the appropriate journal and ledger	1	2	3	4	
1	2	3	4				
Understand and perform accounts payable and accounts receivable functions	16. Analyze, record and post accounts payable and accounts receivable transactions. AAI 1. Planning: Explain the key elements of a long-term plan for a successful company.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Analyze and record purchase and sales transactions and post to subsidiary ledger taking into consideration the contra accounts	1	2	3	4
1	2	3	4				

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	17. Prepare an accounts payable schedule and an accounts receivable schedule and compare to their controlling accounts. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Prepare accounts payable and accounts receivable schedules and prove accuracy to controlling accounts. -Maintain customer and vendor ledgers	1	2	3	4
1	2	3	4				
	18. Calculate and record notes payable and notes receivable.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Analyze, calculate and record notes receivable and notes payable in journal taking into consideration dishonored and discounted notes. -Post transactions to general and subsidiary ledgers	1	2	3	4
1	2	3	4				
	19. Analyze and record transactions related to uncollectible accounts receivable.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Determine uncollectible accounts receivable -Analyze, record and post entries related to uncollectible accounts	1	2	3	4
1	2	3	4				
Understand and maintain inventory records for periodic and perpetual inventory systems	20. Compute the flow of cost of inventory and the cost of goods sold using various methods and compare and contrast the results. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Determine the cost of inventory using the various methods such as LIFO, FIFO, Weighted Average -Compare and contrast the results	1	2	3	4
1	2	3	4				

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	21. Explain the concept of net realizable value (NRV). AAI 1. Planning: Explain the key elements of a long-term plan for a successful company.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Discuss NRV (Value of the asset when held in inventory; NRV is the selling price less the cost)	1	2	3	4
1	2	3	4				
Understand and perform payroll procedures	22. Calculate, record, and distribute payroll earnings. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Calculate time cards, employee earnings, and deductions -Explain the payroll taxes (employee/employer) -Prepare employee earnings records, payroll register, federal, state, and local payroll tax reports -Analyze, record, and post payroll transactions -Prepare payroll checks	1	2	3	4
	1	2	3	4			
23. Compute and record employee and employer payroll deductions and liabilities.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Calculate employer tax liabilities -Analyze, record, and post payroll tax liabilities	1	2	3	4	
1	2	3	4				
Understand and perform accounting procedures unique to plant (fixed) and intangible assets	24. Calculate and record the acquisition, depreciation and disposal of fixed assets. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: -Determine book value of a plant asset -Calculate depreciation using various methods -Record the acquisition, depreciation, and disposal of plant asset -Analyze, record, and post depreciation transactions	1	2	3	4
	1	2	3	4			
25. Calculate and record the acquisition, amortization and disposal of intangible assets.		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td> </tr> </table> For Example: - Analyze, record, and post amortization transactions	1	2	3	4	
1	2	3	4				

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Understand and perform accounting functions for all types of business entities	26. Define and describe the characteristics of a sole-proprietorship, partnership, corporation and an LLC. AAI 2. Management: Discuss the different forms of management and ownership within this industry. AAI 7. Community Issues: Discuss the ways a company can impact its community and the ways a community can impact a company.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> For Example: -Compare/contrast differences and similarities between the different forms of ownership	1	2	3	4
	1	2	3	4			
	27. Perform all accounting functions specific to a sole-proprietorship, partnership, corporation and an LLC.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> For Example: -Perform the accounting cycle for each form of business ownership	1	2	3	4
1	2	3	4				
28. Prepare financial statements specific to a sole-proprietorship, partnership, corporation and an LLC. AAI 3. Finance: Explain the key components of financial management of a company.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> For Example: -Calculate capital stock and dividends for a corporation -Prepare Income Statement, Balance Sheet, Distribution of Net Income, and Owner's Equity/Statement of Stockholder's Equity	1	2	3	4	
1	2	3	4				

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Competencies (statement that provides the overview and defines the instructional area) Student will:	Knowledge, Content and Skills (what a student needs to know and be able to do and upon which they will be assessed) Student will:	NH Frameworks www.ed.state.nh.us/frameworks Science: S English Language Arts: LA Mathematics: M	Rating Scale -Sample Performance Assessments (Performance tasks the student needs to demonstrate in order to be rated proficient in meeting the competency) Student will:
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Understand and utilize technology to maintain financial information and to assist in decision-making	29. Integrate technology into Accounting. AAI 4. Technical and Production Skills: Identify specific production and technical skills required for this industry. AAI 5. Underlying Principles of Technology: Explain through discussion the technological systems used within this industry.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> For Example: -Use a spreadsheet or accounting software package	1	2	3	4
1	2	3	4				
Understand the necessary employability skills in order to achieve success in today's workplace	30. Decision –Making & Problem-Solving Demonstrate and apply good decision-making and problem-solving skills by outlining issues in situations/problems and determining, collecting, and organizing information needed in order to formulate a solution.		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> For Example: - create an outline - create a troubleshooting log - make class presentation - develop and test strategies or options that work - provide examples of the strategies or options tested or tried - compare and analyze pros and cons of identified strategies or options - through teamwork, arrive at a decision or determine a solution that is well suited to the task - independently arrive at a decision or determine a solution that is well suited to the task - demonstrate and practice appropriate business ethics - communicate in a clear format how the solution was formed - justify or describe how and why a particular solution option was chosen	1	2	3	4
1	2	3	4				

Key: Rating Scale: 1 NO EXPOSURE; 2 = NOVICE (Information was covered in class, but student cannot demonstrate skill or knowledge without significant supervision); 3 = PROFICIENT (Student regularly demonstrates the knowledge or skill); 4= MASTERY (Student demonstrates successful completion of this skill numerous times without supervision.)

Framework: Targeted= Framework aligns to competency Related= Framework supports competency * = NECAP Assessment Expectation

Reviewed by Postsecondary: 1/25/10

PROGRAM COMPETENCY PROFILE FOR CAREER TECHNICAL EDUCATION

Career Cluster: Business, Management and Administration

Program Name: Accounting Technology/Technician and Bookkeeping CIP: 520302

Effective 01/10

National Standard: National Business Education Association

<p>Competencies (statement that provides the overview and defines the instructional area) Student will:</p>	<p>Knowledge, Content and Skills (what a student needs to know and be able to do and upon which they will be assessed) Student will:</p>	<p>NH Frameworks www.ed.state.nh.us/frameworks Science: S English Language Arts: LA Mathematics: M</p>	<p>Rating Scale -Sample Performance Assessments (Performance tasks the student needs to demonstrate in order to be rated proficient in meeting the competency) Student will:</p>
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	<p>31. Self –Management: Demonstrate and apply self-management skills by adhering to regulations, being responsible, and following through on commitments.</p>		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> <p>For Example:</p> <ul style="list-style-type: none"> - have a written test on applicable policies and procedures - assess student orientation knowledge through instructor observations and written unit test - review student handbook - adhere to regulations in school, classroom, and everyday settings - build trust by being consistent, dependable, and verbally positive with others - ask questions and listen to others - keep track of assignments and/or responsibilities - have work done on time - respond positively to constructive feedback - show respect for others and their points of view - set individual goals and document progress toward achieving those goals - take initiative to pursue learning - adapt as necessary to create a positive outcome for self and others - advocate appropriately for himself/herself 	1	2	3	4
1	2	3	4				

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	32. Communication Skills: Demonstrate and apply effective communication skills: verbal, written, visual, and listening		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td> <td style="width: 25%;">2</td> <td style="width: 25%;">3</td> <td style="width: 25%;">4</td> </tr> </table> <p>For Example:</p> <ul style="list-style-type: none"> - be given a work order that contains written instructions of a specific job and complete the work order - create a power point presentation - participate in a debate - perform mock interviews -develop a topic - include details to support a main point - use appropriate grammar and sentence structure - organize writing and/or presentation materials - use constructive feedback to improve skill - participate in discussion and conversation by listening, entering in, taking turns, responding to others' remarks, asking questions, summarizing and closing, as appropriate to the given context - use varied vocabulary for clarity and effectiveness - support his/her ideas in a public forum using the appropriate visual/audio aides -select and use the appropriate media and method(s) to communicate the subject effectively - adapt writing, speaking, and/or visual presentations effectively to a particular audience - act on or respond appropriately to verbal and non-verbal cues from the audience 	1	2	3	4
1	2	3	4				

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Program Name: Accounting Technology/Technician and Bookkeeping CIP: 520302

Effective 01/10

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<p>Competencies (statement that provides the overview and defines the instructional area) Student will:</p>	<p>Knowledge, Content and Skills (what a student needs to know and be able to do and upon which they will be assessed) Student will:</p>	<p>NH Frameworks www.ed.state.nh.us/frameworks Science: S English Language Arts: LA Mathematics: M</p>	<p>Rating Scale -Sample Performance Assessments (Performance tasks the student needs to demonstrate in order to be rated proficient in meeting the competency) Student will:</p>
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	<p>33. Ability to Work with Others: Demonstrate and apply the necessary skills in order to work effectively with others. AAI 9. Personal Work Habits: Explain the work habits an employer looks for in an employee in this industry.</p>		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> <p>For Example:</p> <ul style="list-style-type: none"> - role play a situation in which there is a conflict which must be resolved - compose a list of what she/he believes to be the most common problems within this profession after reviewing appropriate work ethics standards - conduct an interview with a manager and share report with classmates - demonstrate knowledge of individual strengths he/she brings to a group - demonstrate knowledge of and respect for cultural and individual differences - demonstrate beginning skills in conflict management by outlining the issues involved and others' points of view - demonstrate knowledge of the possible roles and responsibilities that individuals assume while working with others - demonstrate knowledge of group skills: listening, brainstorming, clarifying information, showing initiative, acknowledging contributions, defining group tasks, and responding positively to constructive feedback - demonstrate increasing skills in conflict management by brainstorming a variety of solutions and their possible outcomes - apply his/her individual strengths to enhance a group's performance - assume responsibilities within a group - demonstrate the use of group skills in a way that enhances a group's performance - demonstrate skills in conflict management by describing, justifying, and applying a resolution process, and reflecting on the outcome 	1	2	3	4
1	2	3	4				

Key: Rating Scale: 1 NO EXPOSURE; 2 = NOVICE (Information was covered in class, but student cannot demonstrate skill or knowledge without significant supervision); 3 = PROFICIENT (Student regularly demonstrates the knowledge or skill); 4= MASTERY (Student demonstrates successful completion of this skill numerous times without supervision.)

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PROGRAM COMPETENCY PROFILE FOR CAREER TECHNICAL EDUCATION

Career Cluster: Business, Management and Administration

Program Name: Accounting Technology/Technician and Bookkeeping CIP: 520302

Effective 01/10

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<p>Competencies (statement that provides the overview and defines the instructional area) Student will:</p>	<p>Knowledge, Content and Skills (what a student needs to know and be able to do and upon which they will be assessed) Student will:</p>	<p>NH Frameworks www.ed.state.nh.us/frameworks Science: S English Language Arts: LA Mathematics: M</p>	<p>Rating Scale -Sample Performance Assessments (Performance tasks the student needs to demonstrate in order to be rated proficient in meeting the competency) Student will:</p>
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	<p>34. Information Use - Research, Analysis, Technology: Demonstrate and apply the use of information through research, analysis, and technology.</p>		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> <p>For Example:</p> <ul style="list-style-type: none"> - do a research project and develop a presentation for the class - keep a daily notebook - show use of a plan for gathering information - gather information from a variety of sources, using a variety of technologies - use sources that are current and appropriate to the topic - evaluate sources for correct and trustworthy information - document sources of information appropriately - demonstrate and apply the skills in using software applications (MS Office) - use a filing/organization system for information, such as notebook, disk, etc. - justify the use of a particular organizational system for a particular product - demonstrate effective communication skills (written, oral, listening) - effectively present a thesis, supporting evidence, and a conclusion using a variety of media 	1	2	3	4
1	2	3	4				

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Career Cluster: Business, Management and Administration

Program Name: Accounting Technology/Technician and Bookkeeping CIP: 520302

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<p>Competencies (statement that provides the overview and defines the instructional area) Student will:</p>	<p>Knowledge, Content and Skills (what a student needs to know and be able to do and upon which they will be assessed) Student will:</p>	<p>NH Frameworks www.ed.state.nh.us/frameworks Science: S English Language Arts: LA Mathematics: M</p>	<p>Rating Scale -Sample Performance Assessments (Performance tasks the student needs to demonstrate in order to be rated proficient in meeting the competency) Student will:</p>
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	<p>35. Mathematical Concepts: Demonstrate mathematical and computation skills as applied to real world situations.</p>		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> <p>For Example:</p> <ul style="list-style-type: none"> - keep a log of all possible uses of mathematics noticed throughout the class/lab/worksite - compute accurately, applying addition, subtraction, multiplication, and division on real numbers, fractions, percents, and decimals - collect, interpret, organize and display relevant data for solving a mathematics problem - translate real world problems into mathematical representations - express and present mathematical ideas clearly in everyday written and oral language - express in written and oral language how mathematics connects to other contexts outside the mathematics classroom - use basic numerical concepts such as whole numbers and percentages in practical situations; make reasonable estimates of arithmetic results without a calculator; and use tables, graphs, diagrams, and charts to obtain or convey quantitative information - approach practical problems by choosing appropriately from a variety of mathematical techniques; use quantitative data to construct logical explanations for real world situations; express mathematical ideas and concepts orally and in writing; and understand the role of chance in the occurrence and prediction of events. 	1	2	3	4
1	2	3	4				

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PROGRAM COMPETENCY PROFILE FOR CAREER TECHNICAL EDUCATION
Career Cluster: Business, Management and Administration

Program Name: Accounting Technology/Technician and Bookkeeping CIP: 520302

Effective 01/10

National Standard: National Business Education Association

<p>Competencies (statement that provides the overview and defines the instructional area) Student will:</p>	<p>Knowledge, Content and Skills (what a student needs to know and be able to do and upon which they will be assessed) Student will:</p>	<p>NH Frameworks www.ed.state.nh.us/frameworks Science: S English Language Arts: LA Mathematics: M</p>	<p>Rating Scale -Sample Performance Assessments (Performance tasks the student needs to demonstrate in order to be rated proficient in meeting the competency) Student will:</p>
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	<p>36. General Safety: Demonstrate and apply safe practices and procedures in the workplace. AAI 8. Health, Safety, and Environment: Explain the health and safety laws and practices affecting the employee, the surrounding community, and the environment in this industry.</p>		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> <p>For Example: - develop scenarios of hazards and accidents using publications and the Internet - be observed by teacher - take written quizzes/written tests - demonstrates knowledge of safety and sanitation practices and procedures - identify and report hazardous conditions and safe working procedures - use personal protective equipment and clothing</p>	1	2	3	4
1	2	3	4				
	<p>37. Career Development: Demonstrate personal/career development skills by completing a career plan.</p>		<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> </table> <p>For Example - complete a self-awareness inventory - develop a career portfolio - use a career software, such as Choices, to measure their aptitudes and abilities for particular careers - use available resources (college catalogs and websites) to research information about postsecondary educational opportunities - select a career in the field and outline educational and skill requirements, expected job growth, and salaries - review with teacher software printout to assess their aptitudes and abilities - make appropriate choices in pursuit of postsecondary education or training and/or direct entry into the world of work - plan a senior experiential project to review and evaluate a variety of career choices</p>	1	2	3	4
1	2	3	4				

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Competency Profile for Career Technical Education

Accounting Technology/Technician Competency Profile – School/Student

Introduction to the Profile

The following is an optional guide that may be used to document instruction. It is:

- To be used by the student to complete a self-evaluation of acquisition of competencies
- To be used by the teacher to evaluate the student's acquisition of competencies
- To be used to assist in the reporting of student accomplishments
- NOT mandatory to be used by either student or teacher

COMPETENCY PROFILE FOR CAREER TECHNICAL EDUCATION

PROGRAM COMPETENCY PROFILE FOR CAREER TECHNICAL EDUCATION

Career Cluster: Business, Management and Administration

Program Name: Accounting Technology/Technician and Bookkeeping CIP: 520302

National Standard: National Business Education Association

Teacher: _____ Student: _____

Competencies	Knowledge, Content and Skills (what a student needs to know and be able to do and upon which they will be assessed)	Student	Teacher	Reported
Student will:	Student will:			
1. Understand and describe accounting regulations and internal controls	1. Explain generally Accepted Accounting Principles (GAAP)			
	2. Explain the impact of the Sarbanes-Oxley legislation (SOX)			
	3. Explain the role of the Public company Accounting Oversight board (PCAOB)			
	4. Explain International Financial Reporting Standards			

Key:

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COMPETENCY PROFILE FOR CAREER TECHNICAL EDUCATION

Competencies:	Knowledge, Content and Skills:	Student	Teacher	Reported
2. Understand, analyze, classify, record and summarize financial data	5. Categorize and classify accounts			
	6. Analyze transactions into debit/credit			
	7. Journalize transactions			
	8. Post to ledger			
	9. Prepare worksheets			
	10. Prepare income statement, statement of owners equity and balance sheet			
	11. Prepare statement of retained earnings			
	12. Discuss the use of financial ratios in accounting			
	13. Journalize and post adjusting entries			
	14. Journalize and post closing entries			
3. Understand and identify cash controls	15. Prepare a post closing trial balance			
	16. Explain cash internal control procedures			
	17. Understand and explain the benefits of electronic funds transfer			
	18. Prepare bank deposits			
	19. Prepare bank vouchers			
	20. Journalize using a voucher system			
4. Understand and perform accounting functions specific to a service and merchandising business	21. Prepare bank reconciliations			
	22. Explain the characteristics of a service business and a merchandising business			
	23. Explain the concept of and demonstrate the use for a general journal as well as a special or combination journal			

Key:

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COMPETENCY PROFILE FOR CAREER TECHNICAL EDUCATION

Competencies:	Knowledge, Content and Skills:	Student	Teacher	Reported
5. Understand and perform accounts payable and accounts receivable functions	24. Understand the concepts of accounts payable functions			
	25. Create and maintain an accounts payable subsidiary ledger			
	26. Analyze and journalize purchases, purchase discounts, purchase returns and allowance and cash payment transactions			
	27. Post to accounts payable subsidiary and general ledgers			
	28. Prepare schedule of accounts payable and compare to controlling account			
	29. Calculate and journalize notes payable			
	30. Maintain vendor files			
	31. Understand the concepts of accounts receivable functions			
	32. Create and maintain an accounts receivable subsidiary ledger			
	33. Analyze and journalize sales, sales discounts, sales returns and allowance and cash receipt transact.			
	34. Post to accounts receivable subsidiary and general ledgers			
	35. Prepare schedule of accounts receivable and compare to controlling account			
	36. Calculate and journalize notes receivable			
	37. Analyze and journalize transactions related to uncollectable accounts			
38. Maintain customer files				

Key:

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COMPETENCY PROFILE FOR CAREER TECHNICAL EDUCATION

Competencies:	Knowledge, Content and Skills:	Student	Teacher	Reported
6. Understand and maintain inventory records for periodic and perpetual inventory systems	39. Calculate inventory cost and cost of goods sold using FIFO, LIFO, Weighted Average and Specific Identification methods			
	40. Calculate lower-of-cost-or-market value			
	41. Calculate inventory ratios			
7. Understand and perform payroll procedures	42. Prepare time cards			
	43. Calculate employee earnings (e.g. gross earnings, net pay)			
	44. Calculate employee/employer withholdings			
	45. Prepare a payroll register			
	46. Maintain employee earnings records			
	47. Journalize payroll transactions			
	48. Complete payroll tax forms			
8. Understand and perform accounting procedures unique to plant (fixed) and intangible assets	49. Prepare depreciation schedules using SL, accelerated, and units of production methods and depletion methods			
	50. Identify amortization for intangible assets			
	51. Maintain fixed assets subsidiary schedules			

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COMPETENCY PROFILE FOR CAREER TECHNICAL EDUCATION

Competencies	Knowledge, Content and Skills	Student	Teacher	Reported
9. Understand and perform accounting functions for all types of business entities	52. Define and describe the characteristics of a sole proprietorship, partnership, corporation and an LLC			
	53. Perform all accounting functions specific to a sole proprietorship, partnership, corporation and an LLC			
	54. Account for the issue and repurchase of common and preferred stock			
	55. Compute and journalize dividends			
	56. Prepare financial statements specific to a sole-proprietorship, partnership, corporation and an LLC			
	57. Account for the formation, operation, withdrawal, resolution and liquidation of a partnership and an LLC			
10. Understand and utilize technology to maintain financial information and to assist in decision-making	58. Use office productivity software such as word processing, electronic spreadsheets, etc.			

Key:

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COMPETENCY PROFILE FOR CAREER TECHNICAL EDUCATION

Competencies	Knowledge, Content and Skills	Student	Teacher	Reported
11. Understand the necessary employability skills in order to achieve success in today's workplace	59. Decision-making and problem-solving: Demonstrate and apply good decision-making and problem-solving skills by outlining issues in situations/problems and determining, collecting, and organizing information needed in order to formulate a solution			
	60. Self-management : Demonstrate and apply self-management skills by adhering to regulations, being responsible, and following through on commitments			
	61. Communication skills: Demonstrate and apply effective communication skills: verbal, written, visual, and listening			
	62. Ability to work with others : Demonstrate and apply the necessary skills in order to work effectively with others			
	63. Information use: Research, Analysis, and Technology – Demonstrate and apply the use of information through research, analysis, and technology			
	64. Mathematical concepts: Demonstrate mathematical and computation skills as applied to real world solutions			
	65. General safety: Demonstrate and apply safe practices and procedures in the workplace			

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COMPETENCY PROFILE FOR CAREER TECHNICAL EDUCATION

11. Understand the necessary employability skills in order to achieve success in today's workplace.	66. Career development: Demonstrate personal/career development skills by completing a career plan.			
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Student Signature

Date

Teacher Signature

Date

Above signatures acknowledge teacher/student review of Accounting Competency Profile for Career Technical Education.

Key:

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Introduction to Career Pathway Plans of Study

Through collaboration of guidance personnel, school administrators, teachers, college professors, college admissions counselors and other appropriate staff, the following Career Pathway Plans of Study (CPPOS) were built. These Plans of Study include high school courses required for success in a given college as well as options for students to earn college credit in their high school Career and Technical Education Program.

The CPPOS serves as a resource for students, guidance counselors, parents and the community. It is important to understand the courses students should choose in high school and college in order to succeed in continued education and employment. They also provide information on dual credit options, admissions standards and individual college programs. Using these documents will ensure an alignment of coursework between high schools and colleges preventing duplication or omission of courses a student will need to pursue a desired career.

Career Pathway Plans of Study provide students with real-world relevance for their education by supporting academic course choices recommended as prerequisites for postsecondary and career success. When successfully implemented, high school students will better understand the wide range of opportunities and expectations of New Hampshire's workforce and begin to prepare for these with the academic rigor they will need to succeed.

This Rigorous Plan of Study serves as a guide. Courses listed within this plan are only recommended coursework and should be individualized to meet your educational and career goals.



NH High Schools ➔ Community College System of NH Accounting Programs ➔ Southern NH University / Rivier College

Career Pathway Plan of Study for ► Learners ► Parents ► Counselors ► Teachers/Faculty

Bold – Prerequisite for College Success
Black – NH Secondary Minimum Standards

Bold & Underlined – Articulated Credit
Italic – Imbedded Academic Core Credit

BOLD, UNDERLINED & ALL CAPITALS -
Transcribed Dual Enrollment Credit

	Grade	English/ Language Arts	Math	Science	Social Studies /Sciences	Other Required Courses (R) Recommended Electives (E)	*Career and Technical Courses and/or Degree Major Courses	SAMPLE Occupations Relating to This Pathway
S E C O N D A R Y	9	English	Algebra 1 (3 math cr, including algebra credit that can be earned through a sequential, integrated or applied program)	Physical Science	World History, Global Studies, or Geography ½ credit	Information and Communications Technologies ½ cr or demonstrated proficiency (R) Physical Education 1 credit (R)		<ul style="list-style-type: none"> ► Accountant ► Accounts Payable/Receivable Clerk ► Bill and Account Collector ► Commodities Representative ► Controller ► Credit Analyst ► Debt Counselor ► Economist ► Financial Planner ► Foreign Exchange Manager ► Fund Raiser ► Insurance Broker ► Internal Auditor ► Loan Officer ► Non-Profit Manager ► Payroll ► Tax Examiner ► Title Researcher and Examiner ► Treasurer ► Trust Officer
	10	English	Geometry	Biology	Economics ½ credit or US &NH Government/Civi cs ½ credit	Arts Education ½ cr (R) Health Education ½ cr (R) 6 open electives (R)		
	11	English	Algebra 2	Chemistry	US & NH History 1 credit		Accounting I	
	12	English	Math Elective Recommended				<u>ACCOUNTING II</u>	
<p>NH SECONDARY ACCOUNTING PROGRAMS (Regional CTE Centers): White Mountain (Berlin), Cheshire (Keene), Hugh Gallen (Littleton), Milford, Nashua, Pinkerton, Region 9 (Wolfeboro), Salem, Sugar River Valley (Claremont), Sugar River Valley (Newport), William Palmer (Hudson)</p>								
P O S T S E C O N D A R Y	Associate of Science Degree							<p>Notes:</p> <p>Algebra 2 required for college success, Senior Math Elective highly recommended</p> <p>High school course that includes Microsoft Excel highly recommended.</p> <p>Other dual enrollment options ie: College Composition, may be available at some high schools.</p>
	<p>Dual Enrollment Options: Great Bay Community College - Accounting & Financial Reporting 1 Lakes Region Community College - Manchester Community College - Accounting & Financial Reporting 1 Nashua Community College - River Valley Community College - Accounting 1</p>							
	<p>Bachelor of Science Degree</p> <p>Southern NH University (SNHU): Dual Enrollment with the secondary Accounting Programs: Financial Accounting Dual enrollment or articulation with the Community College System of NH programs located at: Manchester Community College, Great Bay Community College, Nashua Community College, NHTI, and River Valley Community College.</p>							
	<p>Rivier College: Dual Enrollment with the secondary Accounting Programs: Financial Accounting Dual enrollment or articulation with all colleges within the Community College System of NH</p>							

RUNNING START MEMO OF UNDERSTANDING
Between
[COLLEGE & HIGH SCHOOL]

Period Covered: _____

[College], in cooperation with various New Hampshire secondary schools, provides the Running Start concurrent credit program for qualified students who may elect to earn Community College System of NH (CCSNH) college credits and required high school units simultaneously. It is intended that academically able students have the opportunity to realize college level expectations in the familiar and supportive setting of their high schools. This agreement sets forth all the rights and duties of the parties with respect to the Running Start program.

GENERAL PROVISIONS:

1. The curriculum in the course is the same as that offered on the [college] campus, including [college] department approved texts, course outlines, exams and the CCSNH grading system (i.e., A-F). The grades earned are considered dual credit – high school and [college]. [College] transcripts reflect course credit the same as that of other [college] courses. The college reserves the right to determine and periodically revise the conditions under which its programs may be offered for college credit and assumes responsibility for their supervision.
2. A course in the Running Start program should be taught over a comparable period in the high school as in the college (one semester usually), and in no circumstances will it exceed one high school academic year in length.
3. The potential high school Running Start teacher will forward a resume and transcripts to the Running Start Coordinator to be reviewed by the corresponding [college] department and the [college] Vice President of Academic Affairs (VPAA) to ensure that the high school teacher meets educational and experiential standards specified (see attached document, “*Minimum Standards for Adjunct & Running Start Faculty*”). Once accepted, a high school teacher will work in a “team arrangement” with a designated [college] faculty partner assigned by the college’s Department Head.
4. If a CCSNH college reviews the credentials of a high school faculty member who has applied to be a Running Start teacher, and concludes that the faculty member does not meet CCSNH credentialing standards, the Principal of the high school or the Director of the Career & Technical Education Center (CTE) may make a formal, written appeal to the CCSNH college’s VPAA for reconsideration. The VPAA will, in turn, bring the matter to the System VPAA Council which will review the credentials of the high school teacher and any other documentation provided by the high school/CTE center in its appeal. However, final decision-making authority will remain with the VPAA who brought the matter forward.

5. An orientation for high school instructors with the designated [college] faculty partner precedes the offering of the course and includes the examination of the course design, teaching materials, methodology and other dimensions for facilitating the adaptation of campus-designed courses to the high school setting.
6. Courses in the Running Start program will be open to Juniors and Seniors only. Exception: students participating in the Project Lead the Way program. Other exceptions may be granted by petitioning the [college] Department Head responsible for the course.
7. Students, parents, and personnel at the high school responsible for advising students should be aware that a course in the Running Start program is a college level course and students should be appropriately prepared for a level of academic rigor not usually associated with a high school level course.
8. Applicable academic policies and regulations as stipulated in the [college] catalogue shall apply to all courses, including basic skills, prerequisite course requirements, class attendance and accommodations for students with disabilities.
9. Students with documented disabilities may be eligible for accommodations and must be identified by the high school faculty partner and the high school liaison prior to registering for the class. The high school faculty partner and the high school liaison should be aware that modifications in an IEP provided in K-12 under the Individuals with Disabilities Education Act and Section 504 of the Rehabilitation Act are not permitted in college courses (see attached document, *“Important Differences Between High School & College Support for Students With Disabilities”*). Any questions about accommodations should be forwarded directly to the college’s faculty partner and Disabilities Coordinator.
10. There will be a minimum of four (4) Running Start students registered in a class for it to run as a course in the Running Start program. Exceptions can be made at the discretion of [college]. In addition, the high school is under no obligation to run a course in the Running Start program if it deems the enrollments are insufficient.
11. In a case where non-Running Start and Running Start students are mixed in a class, the course will, nevertheless, use the college’s approved syllabus and curriculum for the course.
12. Some Advanced Placement (AP) courses may also be compatible with the Running Start program. However, the course must be demonstrably the college’s course and use the college’s syllabus. The high school partner has discretion in determining how the AP course requirements may be met above and beyond those required by the college’s course.
13. Students must register for a course in the Running Start program by the designated deadline. Retroactive registration will not be permitted.

14. The cost of a course offered in the Running Start program will be established by the Board of Trustees annually (currently \$100.00).
15. CCSNH will be the sole provider of a concurrent credit course in a given class.

THE COLLEGE AGREES TO:

1. Present to the high school, each year, a list of [college] approved courses as appropriate for Running Start consideration by the high school. The list will be updated as appropriate.
2. Provide descriptive information for each course included in the Running Start program. This description is to include an extensive course syllabus, text materials and course assessment instruments.
3. Provide an orientation to the high school's Running Start liaison (see attached).
4. Assess high school teacher credentials for meeting [college]'s respective departmental credentialing standards, as well as faculty standards established by the college's accrediting body, the Commission for Institutions of Higher Education (CIHE).
5. Provide a [college] faculty partner who will be responsible for: an orientation of the high school teacher to the college course and applicable college policies; a review of instructional materials, course outline and examinations; a classroom visitation; assisting, when requested, in the review of student performance; and coordination with [college]'s Running Start Coordinator.
6. Conduct a course review, including a classroom visitation by the [college] faculty partner, an evaluation of the course by the high school instructor, and an evaluation of the course by students participating in the course.
7. Invite the high school instructor to sit in and observe the [college]'s faculty partner's class(es) at the college and provide documentation for professional development purposes.
8. Provide students with a [college] transcript on request.
9. Coordinate registration.
10. Provide funding and documentation for in-service or professional development training, if possible.
11. Provide course placement testing where appropriate.
12. Waive the application fee at any CCSNH college for students who participate in the Running Start program.

13. Provide a CCSNH course voucher for the high school Running Start liaison and for each course taught by a high school faculty partner.

THE HIGH SCHOOL AGREES TO:

1. Inform high school students and parents about the dual credit program and identify from the list provided by the college those courses available in the Running Start program.
2. Recruit high school faculty for the Running Start program.
3. Screen students for Junior/Senior eligibility in the Running Start program.
4. Identify an individual at the high school to be the Running Start liaison with [college]'s Running Start Coordinator (see attached liaison expectations).
5. Provide the opportunity for high school students to register for courses in the Running Start Program by the registration deadline.
6. Ensure that the high school RS faculty member completes the course approval process by August 1st for the Fall semester and December 1st for the Spring semester. Exceptions can be made for a late faculty replacement or new hire.
7. In the event that a previously credentialed instructor is no longer available to teach the course in the Running Start program at the start of a semester, the [college] Running Start coordinator will be informed immediately, and the high school will forward the resume and transcripts of the new instructor to the office of Academic Affairs at [college] for review. A course may not begin in the Running Start program unless the high school faculty member's background has been reviewed by CCSNH to meet academic and experiential standards set by the college. However, at the discretion of the college, a high school instructor may be approved who does not meet credentialing standards. Such appointment will be for one time only.
8. In the event that a previously credentialed instructor begins a course in the Running Start program but must be replaced during the semester, or will be absent for an extended period of time, the [college] Running Start Coordinator will be informed immediately, and the new instructor's resume and transcripts will be forwarded to the office of Academic Affairs at [college] for review. If the new instructor does not meet minimum standards for a [college] college faculty member, the college, at its discretion, may approve a high school instructor who does not meet credentialing standards. Such appointment will be one time only and may not exceed two individual or two consecutive semesters.
9. Provide academic counseling services for students enrolled in or seeking enrollment in dual credit courses. (See related item #7 under General Provisions).

10. Ensure that grades are submitted to the college in a timely manner so that students are ensured ready access to their grades.
11. Have textbooks and course materials paid for by the student unless provided by the school district.
12. Provide the opportunity, where feasible, for students to visit [college] at least once during the course to observe other [college] classes and take part in other [college] related matters jointly agreed upon by the college and high school faculty partners.
13. Support high school Running Start faculty in attending college sponsored Running Start professional development activities.

It Is Mutually Agreed That:

1. Representatives of both parties will meet as necessary for the purpose of planning for and evaluating academic and administrative aspects of this cooperative program and discussing any problems and matters regarding the relationship of the parties to this agreement.
2. This agreement shall become effective the date it is signed, and shall continue for a period of one year. The agreement may be terminated at any time by mutual consent of both parties. Either party may terminate the agreement by giving six months written notice.

(Courses offered in the Running Start program are identified on the attached addendum.)

For [college]:

For the Partnering High School:

Vice President of Academic Affairs

Principal, CTE Director or Designee

Date

Date

Community College System of New Hampshire Minimum Standards for Adjunct & Running Start Faculty

Keeping in mind that decisions on faculty credentialing are made on a case-by-case basis, the following guidelines are used by college Vice Presidents of Academic Affairs in evaluating a person's eligibility to teach a Running Start course or any other college-sponsored course. These guidelines are based on various accreditation standards each college must adhere to:

- In General Education areas* a minimum of a Master's degree, preferably in the field being taught or a closely related field (e.g., a Master's in Physics to teach Math). Individuals with a Master's in Education will be considered, provided the individual has twelve (12) graduate credits in the content area being taught and a Bachelor's degree in the content field or closely related field. Workshops, seminars, certifications, and other forms of professional development in the content area may also be considered in reaching the twelve credit requirement.
- **(Tech I)** In Technical and career areas, such as massage therapy, automotive, welding, electrical, HVAC, machine tool--those areas that were once considered "vocational," a minimum of a Bachelor's degree in the field or a closely related field. Individuals with an Associate's degree and other forms of licensure or certification combined with a minimum of four (4) years related professional work or teaching experience would also be considered.
- **(Tech II)** In Technical areas such as engineering technology, computer technology, spatial information technology, biotechnology, a minimum of a Master's degree, preferably in the field being taught or a closely related field. Individuals with a Master's degree in Education will be considered, provided the individual has twelve (12) graduate credits in the content area or closely related field. Individuals with a Bachelor's degree and other forms of licensure or certification combined with a minimum of four (4) years related work experience would also be considered.
- In Non-Technical areas such as Business, Accounting, Early Childhood Education, Human Services, Criminal Justice, Education, Travel and Tourism, a minimum of a Master's degree, preferably in the field being taught or a closely related field. Individuals with a Master's in Education will be considered, provided the individual has a Bachelor's in the content area or closely related field.
- In Developmental areas, such as Math, English, Reading and Science, a Master's degree in the area or closely related area. Individuals with a Bachelor's degree in the area or closely related area will be considered provided they have a minimum of four (4) years teaching experience.
- Allied Health and other programs with national accreditations: variable depending on accreditation requirements (usually not appropriate for Running Start)

The above applies to new hires commencing Fall semester '07. Adjunct and Running Start faculty currently employed will have until the Fall semester '09 to meet the above standards.

Exceptions to the above may be made by the Vice President of Academic Affairs if an individual can show equivalent academic and/or work or teaching experience. However, in no case will an individual be required to have qualifications exceeding those outlined above.

In addition, exceptions to the above may be made by individual colleges for a temporary appointment based on unusual circumstances as defined by the college. Such appointments may be done one time only and cannot exceed two individual or two consecutive semesters.

*General Education areas include the following: English, Communications, Humanities, Fine Arts, Foreign Language, Social Science, History, Religion, Philosophy, Math, and Science.

Important Differences Between High School and College Supports for Students with Disabilities

High School	College
Special Education	Disabilities Services
IDEA & Section 504 of the Rehabilitation Act	Americans with Disabilities Act and ADA Amendments Act of 2008, Section 504 of the Rehabilitation Act
Free appropriate public education	Access
Education is a right and must be provided in an appropriate environment to all individuals.	Education is an opportunity . Students must meet certain admissions criteria defined under the ADA as “otherwise qualified”. Students must also meet the criteria of the accepting institution such as health, character, technical standards, and conduct code and course objectives.
The school district is responsible to identify a student’s disability.	Students must self-identify to Disabilities Services to access accommodations and services.
School district provides free testing and evaluation.	Students must provide documentation that supports the requests for accommodations. Students are responsible for obtaining up-to-date evaluations and medical records.
School district develops Individualized Education Plans (IEP) or 504 plan to define educational services.	Student must identify needs and request services through Disabilities Services to develop a reasonable accommodation plan.
IEP or 504 Plan determine services and school district must ensure that services are provided.	A reasonable accommodation plan is available to eligible students. IEP’s do not apply. Disabilities Services will work closely with students to support implementation of accommodations by faculty.
All teachers are contacted by Special Education staff.	Students are responsible for presenting reasonable accommodations plans to faculty.
Fundamental alteration of programs and curricula are required.	No fundamental alterations of programs and curricula are required. Students are given equal opportunity to pursue courses and they are evaluated against the same course objectives as other students.
Student’s strengths and challenges are determined by specialists.	Students are expected to develop self-advocacy skills. Disabilities Services staff are available to work closely with students as they develop self-advocacy skills.
Personal services for medical or physical disability are required.	The college is not required to provide personal services. Disabilities Services may assist students in advertising for such services.

* Adapted from Jeanne Kincaid, Esq., Presentations at AHEAD Annual Conferences

Community College System of New Hampshire
High School Running Start Liaison

Facilitate the course approval process by being available to provide any necessary paperwork to complete each course review.

Assist the Running Start Coordinator with scheduling classroom or large group presentations early in each semester.

Be available to answer any Running Start questions when the Running Start high school faculty partner is not available.

Assist in the Running Start registration process.

Assist the high school faculty partner in validating Junior and Senior status of students wishing to register for courses.

Assist the high school faculty partner in identifying students with disabilities and forwarding accommodation plans to the college's Disabilities Coordinator.

Assist with the processing of any drop forms in a timely manner.

Provide periodic updates on courses to be offered each semester and the teachers that will be teaching those courses.

Assist with the submission of course and partnership evaluations to the college in a timely manner.

Assist with the submission of final grades to the college in a timely manner (timeline may vary for on-line grading).

Assist with the distribution of vouchers in a timely manner and follow-up with the Principals or CTE Directors who receive the vouchers.

Provide the Running Start Coordinator with any feedback regarding college acceptances of students' CCSNH credits earned through Running Start.

**Frequently Asked Questions on Competencies and the Use of Data in CTE
Administrators
June 11, 2010**

Career and Technical Education (CTE) program competencies represent a mechanism for evaluating student performance in content areas. In CTE, each program competency profile document is aligned with national standards which are representative of current practices in business and industry. (e.g., Automotive Mechanics competencies are aligned to NATEF standards, Plumbing competencies are aligned to NAPHCC standards, Agriculture is aligned to National Quality Program Standards for Agriculture Education, etc.) All competencies are also aligned to National Career Clusters Standards and each CTE program is attached to a specific CIP code, to ensure the appropriate competencies are used for a particular program (e.g., Culinary Arts students are scored on Culinary Arts competencies, CIP code is 120500).

Before a program begins the teacher can discuss, review and disperse the program competency profile document to the students. This will assist the students in knowing what is expected in this program and the skills that are expected for perspective employment. To achieve proficiency in a CTE program collaboration between the teacher and the students is needed.

At the start of any CTE program, the teacher and the students should all be aware of the knowledge, content and skills associated with each competency within their program. A desired outcome would be for all students to meet the knowledge, content and skills at proficient level. Teachers can use the knowledge, content and skills statements to guide curriculum development and delivery and monitor student progress. Students can use the same competencies to inform and augment their learning. The use of the program competency profile documents by teachers and students promotes informed learning and helps lead to educational success. Competency documents are available on both the Department of Education's website (http://www.education.nh.gov/career/career/program_compet.htm) and in PerformancePLUS.

Competency guided classrooms are relatively new and there are questions related to the use of competency-based instruction. Additionally, New Hampshire's CTE competencies have served a variety of functions in the past, not all of them feasible or appropriate. This FAQ document is intended to clarify some of the common misconceptions associated with CTE competencies.

Reporting Related Questions

1. How are the competency results used and who uses them?

The results of competencies will be used in a variety of ways, depending on the audience: the Bureau of Career Development, CTE Directors and Principals or teachers.

The Bureau of Career Development at the NH Department of Education
Competency data is required as part of each center's end-of-year (EOY) reporting, and is used for the following;

- Completion of knowledge, content and skills
- Number of program completers
- Number of program concentrators
- Overall student progress and competency attainment throughout the duration of a program; and
- To inform discussions relating to program improvement and data that may prompt questions/concerns (i.e., unusually high levels of proficiency, such as 100% of student achieving Mastery in all competencies; consistently low proficiency scores for all students in a particular content area; etc.)
- To determine when it is time to update the competencies to meet national standards (currently on a four year basis but release of national standards may alter this schedule)

CTE Directors/Principals

Administrators can use the data reported in the competencies in a variety of ways:

- Identification of student progress in various programs throughout the year
- As an indicator of program quality (combined with other factors or indicators)
- Teacher evaluation
- Teacher support
- Identification of professional development needs

Teachers

Teachers can use the data related to their competencies in similar ways as the administrator:

- Tracking student progress
- Identification of student participation throughout the year
- Identifying areas in the curriculum that may need additional resources or support
- The state-wide competencies represent core standards and do not reflect all that will be taught or can be learned, therefore the teacher may add either program or district wide competencies.
Note: In the event additional competencies are added; this would be done at the local level and would not alter the State competency document. These additional competencies are not reported to the State.
- Student test-out if mastery level is achieved.
Note: This would represent a local policy decision.
- Inform administrators about needed training, software and equipment needs especially around budget time
- Identification of skill requirements and their attainment to validate program content when making connections to postsecondary and business and industry
- Can assist in the development of dual credit and articulation agreements with postsecondary

2. From an administrator's perspective, how can competencies be used as an indicator of program quality?

Identification of student progress in various programs throughout the year

- Are students progressing along a reasonable timeline?
- Is there a correlation between the number of participants and the number of concentrators?
- Is there a correlation between the number of concentrators and the number of completers?
- What does the data reveal about proficiency levels?
- Identification of student deficiencies in academic areas

3. What are other indicators of program quality?

Program quality can be measured through a variety of indicators, competency results among them. Other indicators include; enrollment and enrollment trends; postsecondary placement (college and/or work); advisory board activity; student certifications; program certifications; activity targeted toward on program improvement; in-house marketing; and bi-annual review of occupational needs in relation to program offerings. The Association of Career and Technical Education (ACTE) published an article titled “The PSI Score Card: Determining When to Close a CTE Program” that outlines suggestions for the annual evaluation of a program, which can be read online or downloaded in PDF format from the ACTE website (http://www.acteonline.org/tech_sep09.aspx).

4. The State requires end of year reporting only. Why should I require additional reporting from my teachers?

Requiring periodic updates of competency scores allows teachers to use the competencies as a dynamic tool to aid instruction. Competencies are meant to inform and guide curriculum as well as inform and motivate students to take responsibility for their own learning. These outcomes are best accomplished through periodic updates to competency scores, which, are communicated to students throughout the year.

5. Are there strategies that teachers can employ to better utilize the competency documents in class?

The competencies are aligned with national standards to reflect current practices in business and industry. Teachers can use the competencies to ensure that curriculum and lesson plans are designed to facilitate student success in the program and prepare students to pursue further involvement in the field after high school.

Teachers can share the competency document with their students from their first day in the program, and explain how the document outlines the knowledge and skills the students will be expected to learn over the full duration of the program. Teachers who have utilized the competencies in this matter have reported great success, with students who are more engaged in class and committed to achieving positive outcomes.

Periodically students and teachers can meet to discuss student progress using the competency document to guide the discussion. Teachers may also have their students use the competency document as a self-assessment prior to these meetings so that the student and instructor can discuss progress and strategies for improvement or maintenance of a skill in a collaborative manner.

6. Please provide clarification on the definition of a completer?

A completer is a student that has attained 90% of the competencies at a level of proficient or better. A competency score of 3 is considered proficient, a score of 4 is considered proficient with distinction.

7. What is the difference between proficient and proficient with distinction?

PROFICIENT:

The student is comfortable with the material and can demonstrate his or her knowledge and skills without supervision.

PROFICIENT WITH DISTINCTION (MASTERY):

The student has mastered the material and is able to demonstrate his or her knowledge and skills without supervision and be able to transfer that skill to other areas.

Determination of proficiency and proficiency with distinction are determined at the local level.

8. Are competency reports required for all students: participants, concentrators and completers?

Data is required for concentrators and completers only.

9. How is the competency document scored?

The knowledge, content and skills statements, in column two, are scored/evaluated individually. The competency found in column one is not scored.

10. What happens if a teacher does not cover one or two of the knowledge, content and skills in a competency?

The teacher enters a score of "1", which indicates "no exposure" for the knowledge, content and skill items that are not covered until a later installment of the program. For example, in a two-year Culinary Arts course, students are not expected to cover all Culinary Arts competencies in the first year.

11. Refresh my memory, what is the difference between a participant and a concentrator?

A participant is a secondary student enrolled in an approved career and technical education program area.

A concentrator is a student who is enrolled in the second half of an approved career and technical education program.

12. In reference to concentrators, how would a school determine the point at which a career and technical education program has entered the second half?

Prior to the implementation of competency-based learning, the first and second half of a CTE program were determined by seat time. 540 hours of CTE instruction were required to become a program completer, so once a student had surpassed 270 hours of that instruction the student could be considered a concentrator.

Seat time is no longer used to determine concentrator and completer status in career and technical education programs. Under a competency-based system, what constitutes the first and second half of a CTE program is determined by the local school district. There are several methods that may be employed to make this determination. One method would be to "map" a program's course offerings so that competency attainment determines which students are concentrators. In a program with ten competencies, for example, a student who achieved proficiency in five of those competencies and is still enrolled in the program would be considered a concentrator.

13. This seems like a lot of work for the teachers. Can this be done at the State level?

Every CTE center delivers their curriculum differently, even for programs in the same content area, so it would not be feasible or equitable for the State to dictate this type of information.

14. Is there a mechanism in PerformancePLUS (P+) or CATE that would be marked when a student is to be considered a concentrator?

CTE centers are required to report which students are concentrators and completers as part of their end-of-year (EOY) reporting. This information is uploaded into CATE via the CATE/i4See workbench. This information is communicated to PerformancePLUS and can be used to filter reports, form focus groups, etc in the P+ system. As indicated above, since each center may have a different method for determining concentrator status it would be impossible to program CATE or P+ to automatically make that determination.

Currently centers are also required to report "Total Competencies Completed" for any student identified as a "Concentrator" on the center's CATE_Student_Course submission (element 1755, <https://ww4.ed.state.nh.us/datadictionary/ElementDetail.aspx?ID+1755>). A future enhancement to the CTE data system is expected to bridge P+ back to CATE and communicate the number of competencies a student has completed at proficient or better, thereby alleviating the centers of having to duplicate their work.

Funding Related Questions

15. Are program completion rates linked to program funding?

The state does not link program completion or the number of program completers to any federal funding.

Federal funds are formula-driven based on US Census data and the annual rate of poverty by state and town. Perkins allocations have nothing to do with program-level data.

16. I was under the impression that past information suggested a direct correlation between program completers and program funding. Does this represent new information?

No. Distribution of Perkins funding is now and has always been driven by federal legislation. The formula-based allocation of funds is part of the Perkins legislation (Section 131).

17. If completer information cannot be used at the State level to determine program funding, is it acceptable to use such information as an indicator at the local level?

Allocations from the State to the centers are governed by federal law. The Perkins legislation also details specific requirements and permissible uses of those funds at the local level (Section 135). Each center can decide how to use its local allocation to support the goals of the center's five year CTE strategic plan. Distribution of local Perkins funding is a school-level determination based on specific local criteria. Proficiency in CTE competencies may be one of many factors the school considers during that decision-making process.

In summation, State allocations to CTE centers are formula-based and defined by federal law. Qualitative criteria such as enrollment, program completion, etc do not affect the formula-based allocation process. Local distribution of Perkins funding is a school-level decision and may be based on a variety of conditions, including but not limited to qualitative criteria.

18. I understand that completers are not used to determine Perkins allocations but the number of completers would be important for federal reporting, correct?

As part of federal reporting, the State is required to provide data relating to specific secondary and postsecondary performance indicators (PI's) of the eight secondary-level PI's only one – “Nontraditional Completion” – requires the reporting of program completers; specifically students who have completed a program considered nontraditional for their gender.

Other secondary PI's focus primarily on senior concentrators who can be "followed" into postsecondary realms of higher education, military service, or employment.

19. Speaking of PI's; if a center falls below their goal on any PI, will this affect center funding?

No. The money that is allocated is the money that is received.

In the event that goals are not met, centers must submit a targeted improvement plan to their liaison at the Career Development Bureau. If a center continues to have difficulty reaching goals the Career Development Bureau may direct the area in which you must spend a portion of the funds.

20. If I have questions that are not addressed in this FAQ, who is the best person to contact?

Feel free to contact any or all of the following via email:

Your center liaison, Lisa Danley (lisa.danley@ed.state.nh.us) or Melissa Ritchings (melissa.ritchings@ed.state.nh.us)

**Frequently Asked Questions on Competencies and the Use of Data in CTE
Teachers
September 7, 2010**

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At the start of any CTE program, the teacher and the students should all be aware of the knowledge, content and skills associated with each competency within their program. A desired outcome would be for all students to meet the knowledge, content and skills at proficient level. Teachers can use the knowledge, content and skills statements to guide curriculum development and delivery and to monitor student progress. Students can use the same competencies to inform and augment their learning. The use of the program competency profile documents by teachers and students promotes informed learning and helps lead to educational success. Competency documents are available on both the Department of Education's website (http://www.education.nh.gov/career/career/program_compet.htm) and in PerformancePLUS.

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- To inform discussions relating to program improvement and data that may prompt questions/concerns (i.e., unusually high levels of proficiency, such as 100% of student achieving Mastery in all competencies; consistently low proficiency scores for all students in a particular content area; etc.)
- To determine when it is time to update the competencies to meet national standards (currently on a four year basis but release of national standards may alter this schedule)
- To ascertain areas of competency framework that may need revision or modernization

CTE Directors/Principals

Administrators can use the data reported in the competencies in a variety of ways:

- Identification of progress in various programs throughout the year
- To pinpoint areas for improvement in the center's next Perkins Secondary Program Improvement Application
- To plan professional development opportunities for instructors

Teachers

Teachers can use the data related to their competencies in similar ways as the administrator:

- Track student progress
- Identifying areas in the curriculum that may need additional resources or support
- One-on-one teacher/student interaction and guidance
- Adjust/modify the curriculum to address the strengths and weaknesses of any given class as the course progresses
- Student test-out if mastery level is achieved.
Note: This would represent a local policy decision that would clearly state that testing out/challenging of the competencies would be an acceptable method for achieving course credit. Policies should also include performance based assessments as well as a system for evaluation.
- Coordinate with other instructors to ensure that all competencies are covered by the end of the program
- Network with other CTE instructors within and outside of the center to share practices and styles that positively impact student achievement
- Work with academic instructors to support students whose competency attainment is hampered by struggles with reading, writing, math and other core skills

2. How can I better utilize the competency documents in class?

The competencies are aligned with national standards to reflect current practices in business and industry. Teachers can use the competencies to ensure their curriculum and lesson plans are designed to facilitate student success in the program and prepare students to pursue further involvement in the field after high school.

Teachers can share the competency document with their students from their first day in the program, and explain how the document outlines the knowledge and skills the students will be expected to learn over the full duration of the program. Teachers who have utilized the competencies in this matter have reported great success, with students who are more

engaged in class and committed to achieving positive outcomes. Periodically students and teachers can meet to discuss student progress using the competency document to guide the discussion. Teachers may also have their students use the competency document as a self-assessment prior to these meetings so that the student and instructor can discuss progress and strategies for improvement or maintenance of a skill in a collaborative manner.

3. Why do we need to report completers?

As part of federal reporting, the State is required to provide data relating to specific secondary and postsecondary performance indicators (PI's). Of the secondary-level PI's, one – “Nontraditional Completion” – requires the reporting of program completers; specifically students who have completed a program considered nontraditional for their gender. Other secondary PI's focus primarily on senior concentrators who can be “followed” into postsecondary realms of higher education, military service, or employment. (Note: NH DOE continues to work on valid and reliable methods to collect this additional postsecondary data.)

4. How should competences be reported for the 10-11 academic year?

PerformancePLUS is the required tool for reporting competency scores. PerformancePLUS (or P+) is a web-based application that allows instructors to score their students' competency achievement. P+ also allows instructors and administrators to review reports on student achievement in CTE competencies as well as standardized tests like the NECAP.

5. What am I actually scoring when I score my students?

Instructors do not actually score competencies. Rather, instructors score their students' performance on the knowledge, content and skill items that fall under a particular competency. Here is a very basic example:

COMPETENCY: Understand safe workplace practices.

KNOWLEDGE, CONTENT AND SKILL ITEMS:

- 1) Maintain a clean work area
- 2) Wear protective gear when working with hazardous Materials or equipment
- 3) Identify and adhere to federal, state and local regulations relating to workplace safety in this field.

As an instructor, the competency itself can be used to create lesson plans and class exercises (for example, "Lesson One: Workplace Safety"), while the knowledge, content and skill items underneath that competency comprise the "nitty gritty" of what the students need to know in order to be considered proficient in that competency. The scores of those individual skills are then compared to "cut scores" to determine the student's proficiency in the overall competency.

6. What is a "cut score"?

Cut scores represent a range of scores that align to a particular level of proficiency.

Let's go back to the example about "Workplace Safety" from the previous question. Under this particular competency, there are three skill items to be scored: *Maintain a clean work area*, *Wear protective gear*, and *Identify and adhere to regulations*. All CTE students are scored on a proficiency scale from 1-4:

1 = No exposure

The student was not exposed to the material during the course, but will encounter it in a later portion of the program.

2 = Below Proficient (Novice)

The student was exposed to the material but still needs significant supervision.

3 = Proficient

The student is comfortable with the material and can demonstrate his or her knowledge and skills with only moderate supervision and assistance.

4 = Proficient with Distinction (Mastery)

The student has mastered the material and is able to demonstrate his or her knowledge and skills without supervision.

That means that the maximum number of “points” a student could score for the “Workplace Safety” competency is 12:

3 items x 4 points/item = 12 total points possible

The cut scores for this competency would look like this:

- **Level 1 (No Exposure): 3 points or less**
This cut score range is the equivalent of a student receiving a maximum score of “1” on each of the knowledge, content and skill items of the competency.
- **Level 2 (Novice): 4 - 6 points**
This cut score range is the equivalent of a student receiving a maximum score of “2” on each of the knowledge, content and skill items of the competency.
- **Level 3 (Proficient): 7 – 9 points**
This cut score range is the equivalent of a student receiving a maximum score of “3” on each of the knowledge, content and skill items of the competency.
- **Level 4 (Mastery): 10 – 12 points**
This cut score range is the equivalent of a student receiving a maximum score of “4” on each of the knowledge, content and skill items of the competency.

Notice that the cut scores don't require a student to earn all 3's to earn a “Proficient” score in a particular competency, or all 4's to earn “Proficient with Distinction.” Any combination of scores that fall within the cut score range for “Proficient” or better will classify that student as proficient. Returning to the example:

COMPETENCY: Understand safe workplace practices.				
KNOWLEDGE, CONTENT, and SKILL ITEMS	Student A	Student B	Student C	Student D
1) Maintain a clean work area	4	3	2	2
2) Wear protective gear when working with hazardous materials or equipment.	4	4	4	2
3) Identify and adhere to federal, state and local regulations relating to workplace safety in this field.	3	3	2	2
TOTAL SCORE: (total possible: 12)	10	10	8	6
OVERALL PROFICIENCY in the COMPETENCY:	Level 4	Level 4	Level 3	Level 2

Of the four students in the example above, three students achieved proficiency in the “Workplace Safety” competency: *Students A, B, and C.*

7. What happens if a teacher does not cover all of the knowledge, content and skill items in a competency?

The teacher should enter a score of **1**, which indicates “no exposure,” for those knowledge, content and skill items that are not covered until a later installment of the program. For example, in a two-year Culinary Arts course students are not expected to cover all Culinary Arts competencies in the first year.

8. What is the difference between a participant and a concentrator?

A participant is a secondary student enrolled in an approved career and technical education program.

A concentrator is a student who is enrolled in the second half of an approved career and technical education program.

9. In reference to concentrators, how would a school determine the point at which a career and technical education program has entered the second half?

Prior to the implementation of competency-based learning, the first and second half of a CTE program were determined by seat time. 540 hours of CTE instruction were required to become a program completer, so once a student had surpassed 270 hours of that instruction the student could be considered a concentrator.

Seat time is no longer used to determine concentrator and completer status in CTE programs. Under a competency-based system, what constitutes the first and second half of a CTE program is determined by the local school district. There are several methods that may be employed to make this determination. One method would be to “map” a program’s course offerings against the competency document for that program to determine at what point during the program a student will have accomplished 50% of the competencies and can be called a concentrator. In a program with ten competencies, for example, a student who achieved proficiency in five of those competencies and is still enrolled in the program would be considered a concentrator. It does not matter at what point during the program those competencies are covered. If more than 50% of a program’s competencies are covered in the first year of a two year program, then those students who achieve proficiency in those competencies and continue with the program could be considered concentrators.

10. This seems like a lot of work for the school. Can this be done at the State level?

Every CTE center delivers their curriculum differently, even for programs in the same content area, so it would not be feasible or equitable for the State to dictate this type of information.

11. Is there a mechanism in PerformancePLUS (P+) or CATE that would be marked when a student is to be considered a concentrator?

CTE centers are required to report which students are concentrators and completers as part of their end-of-year (EOY) reporting. This data

information is uploaded into CATE via the CATE/i4See workbench. This information is communicated to PerformancePLUS and can be used to filter reports, form focus groups, etc in the P+ system. As indicated above, since each center may have a different method for determining concentrator status it would be impossible to program CATE or P+ to automatically make that determination.

Currently centers are also required to report “Total Competencies Completed” for any student identified as a “Concentrator” on the center’s CATE_Student_Course submission (element 1755, <https://ww4.ed.state.nh.us/datadictionary/ElementDetail.aspx?ID+1755>). A future enhancement to the CTE data system is expected to bridge from P+ back to CATE and communicate the number of competencies a student has completed at proficient or better, thereby alleviating the centers of having to duplicate their work.

12. Who counts as a completer?

A completer is a student who has attained 90% of the competencies at a level of proficient or better. A competency score of 3 is considered proficient, while a score of 4 is considered proficient with distinction.

13. I think my competency document is seriously out of date. What are my next steps?

As business and industry practices evolve, it is natural that the CTE competencies matched against those practices will need to evolve as well. Some disciplines will evolve faster and need more frequent revision than others. Computer repair, for example, will need to adapt at a much faster pace than accounting, because the hardware and software of the modern computer changes more frequently than the instruments and methods used in accounting. All competency documents will at some point need revision to keep pace with changes in their discipline.

So what can you do if the competency document you're working from is out of date? What if you teach accounting and you find that one of the skills you're meant to teach is the proper use of an abacus, but nowhere do you find a mention of modern accounting software? What if you teach auto mechanics and you know that most automobile dealers in the

country are changing over to a new diagnostic system while your competency document still requires you to teach the previous, outdated diagnostic model? Your first step is to take your concerns to your CTE administrator. Your administrator will then communicate your observations to the Career Development Bureau, which will assess if the competency document needs to be updated and to what extent. Situations like this are not uncommon, and the process to resolve such issues is interactive and collegial. It is, however, important that the bureau be notified as early as possible about any revisions that may be needed. If changes are requested immediately before or during the course of a school year, those changes would not go into effect until at least the next school year.

14. Are competencies updated on a regular basis?

Absolutely! Competency documents are dynamic, not static. As national standards change and improve, competencies will also change and improve. Aligning competencies with national standards guarantees curricula receive regular updates so students are prepared for further study and employment in that program area.

As a general rule, unless otherwise needed, competencies are updated every four years.

15. What is the process for updating competencies?

The process of updating program competencies can take up to eight months to a year. The education facilitator uses national standards for each program area to align competencies to current national standards. Once this “crosswalk” or gap analysis is completed, representatives from business and industry and postsecondary education review the specific technical and employability skills performed in each competency area and work collaboratively to arrive at a mutually acceptable framework. The draft document is then reviewed by the teachers in the program area for comment.

The competencies and knowledge, content and skills statements are validated by the original focus group.

In completing the fourth column on the competency program document, secondary teachers can meet throughout the school year and develop scenarios/case studies that would guide performance based assessments in each class.

Review of competencies will be performed every four years, or sooner, if national standards have been updated or changes in industry warrant a revision.

16. What is the difference between proficient and proficient with distinction?

PROFICIENT:

The student is comfortable with the material and can demonstrate his or her knowledge and skills without supervision.

PROFICIENT WITH DISTINCTION (MASTERY):

The student has mastered the material and is able to demonstrate his or her knowledge and skills without supervision and be able to transfer that skill to other areas.

Determination of proficiency and proficiency with distinction are determined at the local level.

17. Are competency reports required for all students: participants, concentrators and completers?

Data is required for concentrators and completers only.

Funding Related Questions

18. Are program completion rates linked to program funding?

The state does not link program completion or the number of program completers to any federal funding.

Federal funds are formula-driven based on US Census data and the annual rate of poverty by state and town. Perkins allocations have nothing to do with program-level data.

19. I was under the impression that past information suggested a direct correlation between program completers and program funding. Does this represent new information?

No. Distribution of Perkins funding is now and has always been driven by federal legislation. The formula-based allocation of funds is part of the Perkins legislation (Section 131).

20. If completer information cannot be used at the State level to determine program funding, is it acceptable to use such information as an indicator at the local level?

Allocations from the State to the centers are governed by federal law. The Perkins legislation also details specific requirements and permissible uses of those funds at the local level (Section 135). Each center can decide how to use its local allocation to support the goals of the center's five year CTE strategic plan. Distribution of local Perkins funding is a school-level determination based on specific local criteria. Proficiency in CTE competencies may be one of many factors the school considers during that decision-making process.

In summation, State allocations to CTE centers are formula-based and defined by federal law. Qualitative criteria such as enrollment, program completion, etc do not affect the formula-based allocation process. Local distribution of Perkins funding is a school-level decision and may be based on a variety of conditions, including but not limited to qualitative criteria.

21. Regarding Performance Indicators (PI's); if a center falls below their goal on any PI, will this affect center funding?

No. The money that is allocated is the money that is received.

In the event that goals are not met, centers must submit a targeted improvement plan to their liaison at the Career Development Bureau. If a center continues to have difficulty reaching goals the Career Development Bureau may direct the area in which you must spend a portion of the funds.

FAQ's/Teachers – continued
September 7, 2010
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22. If I have questions that are not addressed in this FAQ, who is the best person to contact?

Feel free to contact any or all of the following via email:

Your center liaison, Lisa Danley (lisa.danley@ed.state.nh.us) or Melissa Ritchings (melissa.ritchings@ed.state.nh.us). Melissa Ritchings handles all the technical information in PerformancePLUS.

My documents>Competencies>FAQ's
Updated: 10.11.10

FAQ's

How do I get into this program?

Speak to your local Accounting Instructor or Guidance Counselor.

Will my college credits transfer to other colleges/universities?

You will need to send your transcript to your future college choice to determine transfer credit.

Visit www.nhtransfer.org to see where credits from the Community College System of NH will transfer.

SAMPLE OCCUPATIONS

- Accountant
- Accounts Payable/Receivable Clerk
- Bill/Account Collector
- Commodities Representative
- Controller
- Credit Analyst
- Debt Counselor
- Economist
- Financial Planner
- Foreign Exchange Manager
- Internal Auditor
- Payroll Tax Examiner
- Treasurer
- Trust Officer
- Underwriter

PARTICIPATING COLLEGES

Great Bay Community College

(Portsmouth)
(603) 775-2326
www.gbcc.edu



Lakes Region Community College

(Laconia)
(603) 524-3207
www.lrcc.edu



Manchester Community College

(Manchester)
(603) 668-6706
www.manchestercommunitycollege.edu



Nashua Community College

(Nashua)
(603) 882-8690
www.nashuacc.edu



NHTI Concord's Community College

(Concord)
(603) 271-6484
www.nhti.edu



River Valley Community College

(Claremont)
(603) 543-1844
www.rivervalley.edu



Rivier College

(Nashua)
(603) 888-1311
www.rivier.edu

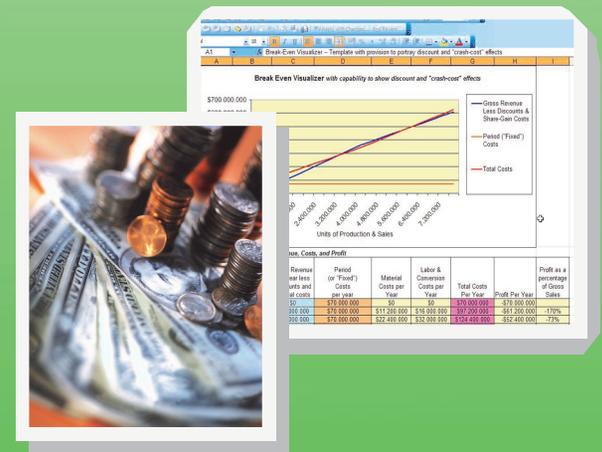


Southern New Hampshire University

(Manchester)
(603) 881-8393
www.snhu.edu



ACCOUNTING



Career Pathway Plans of Study

Designed to recommend academic and career & technical courses from high school to college in preparation for careers in finance



Overview

- The New Hampshire Accounting Career Pathway Plans of Study provide students with rigorous technical, academic and work-based skills that lead to postsecondary certificates and degrees recognized by the finance industry.
- NH students have access to these opportunities through the state's Career and Technical Education Centers.

Benefits

- Accounting Career Pathway Plans of Study outline a sequence of courses from high school to college ensuring that students transition to college without duplicating courses or requiring remedial course work.
- These plans provide opportunities for students to earn college credit in high school. These opportunities are known as dual enrollment.
- Students are exposed to careers in Accounting, engage in college-level work and rigorous and relevant academic experiences that prepare them for success in the future.
- Students participating in dual enrollment courses receive a college transcript, thereby saving time and money.

Cost

- Tuition costs for earning college credit in high schools may range from \$75 to \$100.

Accounting Programs

Contact your local Accounting Instructor or Guidance Counselor for information on course offerings and eligibility for dual enrollment at NH Career and Technical Education Accounting Programs.

Berlin Regional Career & Technical

Center
(Berlin)

603-752-4122 x4

Milford High School & Applied Technology Center

(Milford)

603-673-4201 x3241

Region 9 Vocational Technical Education Center

(Wolfeboro)

603-569-4361

Sugar River Valley Regional Technology Center

(Newport)

603-863-3759 x1121

Cheshire Career Center

(Keene)

603-352-0640 x3485

Nashua Technology Center

(Nashua)

603-589-6884

Salem High School Career & Technical Education Center

(Salem)

603-893-7073

Wilbur H. Palmer Voc Tech Center

(Hudson)

603-886-1260

Hugh J. Gallen Career & Technical Center

(Littleton)

603-444-5186

Pinkerton Academy Career & Technical Education Center

(Derry)

603-437-5211

Sugar River Valley Regional Technology Center

(Claremont)

603-543-4291 x224

Dual Enrollment Courses through the Community College System of New Hampshire, Rivier College and Southern New Hampshire University:

- Accounting & Finance Reporting I
- Accounting I
- Financial Accounting I