

Accounting and Finance Supplemental Program Resources



This document was prepared by:

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Introduction

This document provides supplemental information for the Accounting and Finance program of study. It may be updated or revised as the base program of study, or complementary programs, are updated, added, or removed. Please contact the appropriate Education Programs Professional with any questions.

The Program of Study includes the approved courses, complementary courses, alignment(s) to industry, postsecondary options, and additional information.

The Equipment List for the Accounting and Finance program of study is included and, if applicable, additional items used only in the complementary course(s) are noted.

The Crosswalks and Alignments connect and support the Accounting and Finance standards for the Finance program of study. Complementary course standards are not listed in the crosswalks and alignments.

Program of Study Information

The following program of study information sheet as well as the program structure tables for the courses are provided to be able to print separately for handouts. The information provided is based on the best available information at the time of this document and will be updated as appropriate.

Accounting and Finance



The Accounting and Finance program provides students with a foundation in accounting, financial information, and financial business decision making. Areas of study include laws and regulations, evaluating financial information, banking, investment, economics, and risk management concepts.

Finance Career Cluster

Finance Career Cluster® is focused on planning, services for financial and investment planning, banking, insurance, and business financial management.

Postsecondary Options

Certificate/License

- Accounting (GBC, TMCC)
- Bookkeeping (CSN, WNC)

Associate Degree

- Accounting (GBC, CSN, WNC)

Bachelor's Degree

- Accounting (UNLV, UNR)
- Accounting and Information Systems (UNR)
- Finance (UNR)

Master's/Doctoral Degree

- Finance (UNLV, UNR)
- Accountancy (UNR)
- Accounting (UNLV)



For additional information on this cluster, please contact:

cteinfo@doe.nv.gov

Website: <https://doe.nv.gov/offices/craleo/cte>

Approved Courses

- Accounting and Finance I
- Accounting and Finance II

Complementary Courses

- Accounting and Finance Advanced Studies
- CTE Work Experience – Finance
- Industry Recognized Credential – Accounting and Finance

Work-Based Learning Opportunities

Job Shadowing / Internship / CTE Work Experience/ School-based Enterprise/ Apprenticeship Ready Programs

Career and Technical Student Organization



State Recognized Industry Certifications

Refer to the Governor’s Office of Innovation’s [Nevada Eligible Industry Credentialing List](#)

Aligned to Industry			
Occupation	Median Wage Per year	Annual Openings	% Growth
Accountant/ Auditors	\$79,880	130,800	6.0%
Bookkeeping	\$47,440	174,900	-5%
Budget Analyst	\$84,940	3,400	4%
Financial Manager	\$156,100	75,100	17%
Financial Analyst	\$99,890	30,700	9%

Source U.S. Bureau of Labor Statistics 2022

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Program Structure for Finance

The core course sequencing is provided in the following table. Complementary Courses are available and provided later in this document. The following courses provide a completed program of study. The Lab is a complementary course available concurrently with the Business Management and Administration II course.

Core Course Sequence (R) with Lab Course(s) (C)

Required/ Complementary	Course Title	Abbreviated Name	CIP Code	SCED Subject Area	SCED Course Identifier	SCED Course Level	SCED Unit Credit	SCED Course Sequence	SCED Course Number
R	Accounting and Finance I	ACCT FINANCE I	52.0304	12	104	G	1.00	12	12104G1.0012
R	Accounting and Finance II	ACCT FINANCE II	52.0304	12	104	G	1.00	22	G1.0022

The complementary courses are provided in the following table. **The qualifying program of study must be completed prior to enrolling in the complementary course(s).** A program does not have to utilize the complementary courses for students to complete their program of study.

Required/ Complementary	Course Title	Abbreviated Name	CIP Code	SCED Subject Area	SCED Course Identifier	SCED Course Level	SCED Unit Credit	SCED Course Sequence	SCED Course Number
C	Accounting and Finance Advanced Studies	ACCT FINANCE AS	52.0304	12	104	E	1.00	11	12104E1.0011
C	Industry Recognized Credential – Accounting and Finance	IRC FINANCE	52.0304	12	149	E	1.00	11	12149E1.0011
C	CTE Work Experience – Finance	WORK EXPER FINANCE	99.0006	12	148	G	1.00	11	12148G1.0011

CIP Code – Classification of Instructional Programs (CIP) Codes

SCED – School Courses for the Exchange of Data that populates the State Infinite Campus System and the System for Accountability Information in Nevada (SAIN)

Course Descriptions

Accounting and Finance I

Prerequisite: None

Students will learn introductory accounting processes and occupational skills in accounting such as recording business transactions, preparing financial statements, maintaining cash controls, and calculating financial ratios. Students will be introduced to and apply generally accepted accounting principles. Topics will also include regulations related to the banking and finance industries, how managers use financial information generated by accounting departments to influence decision-making. The appropriate use of technology and industry-standard equipment is an integral part of this course.

Accounting and Finance II

Prerequisite: Accounting and Finance I

This course is a continuation of Accounting and Finance I. Students will learn advanced occupational skills in accounting and how they relate to reports used by managers and directors. Students will learn the importance of accounting data in making decisions through an analysis of financial reports such as profit and loss statements, cash flow statements and pro forma statements. Ethics and regulations will be discussed throughout this course. The appropriate use of technology and industry-standard equipment is an integral part of this course. Upon successful completion of this course, students will have acquired entry-level skills for employment and be prepared for postsecondary education.

Accounting and Finance Advanced Studies

Prerequisite: Accounting and Finance II

This course is offered to students who have achieved all content standards in a program and desire to pursue advanced study through investigation and in-depth research. Students are expected to work independently or in a team and consult with their supervising teacher for guidance. The supervising teacher will give directions, monitor, and evaluate the students' topic of study. Coursework may include various work-based learning experiences such as internships and job shadowing, involvement in a school-based enterprise, completion of a capstone project, and/or portfolio development. This course may be repeated for additional instruction and credit.

CTE Work Experience – Finance

Prerequisite: Level 1 course and concurrently enrolled in the Level 2 or higher course

This course is designed to expand the students' opportunities for applied learning. This course provides an in-depth CTE work experience that applies the processes, concepts, and principles as described in the classroom instruction. This course will encourage students to explore and develop advanced skills through work-based learning directly related to the program of study. The course must follow NAC 389.562, 389.564, 389.566 regulations.

Equipment List

This recommended list is based upon a classroom size of 25 students. All costs are estimated and may be adjusted once verified and justified by districts with current quotes. No specific equipment vendor or brand names are endorsed due to various possibilities, but school districts should consult with stakeholders to ensure industry-recognized equipment and software are purchased. The intent of this list is to provide school districts with guidance on the equipment needed to implement the state standards for a Business Management and Administration program.

CTE Classroom Equipment

Total: \$6,080

QTY	ITEM DESCRIPTION	UNIT	TOTAL
1	Presentation Equipment (e.g., interactive whiteboard (IWB), or other interactive display system with software and accessories)	\$3,500	\$3,500
1	Networkable Laser Printer (black/white or color)	\$1,000	\$1,000
2	Storage Cabinets (36" x 12" x 72") (lockable)	\$400	\$800
2	Bookcases (36" x 12" x 42")	\$115	\$230
2	White Boards (4' x 8')	\$275	\$550

Program Equipment

Total: \$28,500

QTY	ITEM DESCRIPTION	UNIT	TOTAL
25	Student Computers	\$1,000	\$25,000
1	Technology Storage/Charging System (optional)	\$2,000	\$2,000
1	Teacher Computer (enhanced memory/storage, download capable)	\$1,500	\$1,500

Instructional Materials

Total: \$8,500

QTY	ITEM DESCRIPTION	UNIT	TOTAL
25	Student Textbooks (Approved by NDE) CTE Instructional Materials list can be found here .	\$100	\$2,500
1	Teacher Textbook Edition and Resources	\$500	\$500
1	Office Productivity Software Suite	\$2,500	\$2,500
25	Online Accounting Software Subscriptions	\$120	\$3,000

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Instructional Supplies

Total:

\$1,100

QTY	ITEM DESCRIPTION	UNIT	TOTAL
Varies	Computer Accessories (cases, covers, etc.) (optional)	\$600	\$600
Varies	Office Supplies (paper, files, etc.)	\$500	\$500

Other

Total:

\$0

QTY	ITEM DESCRIPTION	UNIT	TOTAL

Category Totals:

Classroom Equipment	\$6,080
Program Equipment	\$28,500
Instructional Materials	\$8,500
Instructional Supplies	\$1,100
Other	\$0
Estimated Program Total	\$44,180

Crosswalks and Alignments for Program of Study Standards

Crosswalks and alignments are intended to assist the teacher make connections for students between the technical skills within the program and academic standards. The crosswalks and alignments are not intended to teach academic standards but to assist students in making meaningful connections between their CTE program of study and academic courses. The crosswalks are for the required program of study courses, not the complementary courses.

Crosswalks (Academic Standards)

The crosswalks of the Accounting and Finance Standards show connections with the Nevada Academic Content Standards. The crosswalk identifies the performance indicators in which the learning objectives in the Program Area program connect with and support academic learning. The performance indicators are grouped according to their content standard and are cross walked to the Nevada Academic Content Standards in English Language Arts, Mathematics, and Science.

Alignments (Mathematical Practices)

In addition to connections with the Nevada Academic Content Standards for Mathematics, many performance indicators support Mathematical Practices. The following table illustrates the alignment of the Program Area Standards Performance Indicators and the Mathematical Practices. This alignment identifies the performance indicators in which the learning objectives in the Business Management and Administration program connect with and support academic learning.

Alignments (Science and Engineering Practices)

In addition to connections with the Nevada Academic Content Standards for Science, many performance indicators support the Science and Engineering Practices. The following table illustrates the alignment of the Accounting and Finance Standards Performance Indicators and the Science and Engineering Practices. This alignment identifies the performance indicators in which the learning objectives in the Business Management and Administration program connect with and support academic learning.

Crosswalks (Common Career Technical Core)

The crosswalks of the Accounting and Finance Standards show connections with the Common Career Technical Core. The crosswalk identifies the performance indicators in which the learning objectives in the Accounting and Finance program connect with and support the Common Career Technical Core. The Common Career Technical Core defines what students should know and be able to do after completing instruction in a program of study. The Accounting and Finance Standards are cross walked to the Finance Career Cluster™ and the Accounting and Finance Career Pathway.

**Crosswalk of Program Area Program of Study Standards
and the Nevada Academic Content Standards (possibly more than one)**

English Language Arts: Language Standards

Nevada Academic Content Standards		Performance Indicators
L.11-12.6	Acquire and use accurately general academic and domain-specific words and phrases, sufficient for reading, writing, speaking, and listening at the college and career readiness level; demonstrate independence in gathering vocabulary knowledge when considering a word or phrase important to comprehension or expression.	1.5.2

English Language Arts: Reading Standards for Informational Text

Nevada Academic Content Standards		Performance Indicators
RI.11-12.7	Integrate and evaluate multiple sources of information presented in different media or formats (e.g., visually, quantitatively) as well as in words in order to address a question or solve a problem.	4.1.3, 4.1.4; 5.1.1, 5.1.2, 5.1.3, 5.1.4, 5.2.2

English Language Arts: Reading Standards for Literacy in Science and Technical Subjects

Nevada Academic Content Standards		Performance Indicators
RST.11-12.9	Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.	7.1.2, 7.1.3, 7.1.5

English Language Arts: Speaking and Listening Standards

Nevada Academic Content Standards		Performance Indicators
SL.11-12.1	Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 11–12 topics, texts, and issues, building on others’ ideas and expressing their own clearly and persuasively.	3.1.3, 3.1.4; 5.1.5; 6.1.2 6.1.3, 6.1.4, 6.1.5; 7.2.1
SL.11-12.1a	Come to discussions prepared, having read and researched material under study; explicitly draw on that preparation by referring to evidence from texts and other research on the topic or issue to stimulate a thoughtful, well-reasoned exchange of ideas.	1.1.1, 1.1.2, 1.2.1, 1.2.4 1.4.2, 1.5.2; 6.1.2, 6.1.3
SL.11-12.1d	Respond thoughtfully to diverse perspectives; synthesize comments, claims, and evidence made on all sides of an issue; resolve contradictions when possible; and determine what additional information or research is required to deepen the investigation or complete the task.	6.1.4, 6.1.5; 7.1.3, 7.3.2

SL.11-12.2	Integrate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems, evaluating the credibility and accuracy of each source and noting any discrepancies among the data.	1.1.1, 1.1.2, 1.2.1, 1.2.4 1.4.2; 3.1.4
SL.11-12.3	Evaluate a speaker’s point of view, reasoning, and use of evidence and rhetoric, assessing the stance, premises, links among ideas, word choice, points of emphasis, and tone used.	3.1.4
SL.11-12.4	Present information, findings, and supporting evidence, conveying a clear and distinct perspective, such that listeners can follow the line of reasoning, alternative or opposing perspectives are addressed, and the organization, development, substance, and style are appropriate to purpose, audience, and a range of formal and informal tasks.	1.1.1, 1.1.2, 1.2.1, 1.2.4 1.4.2, 1.5.2

English Language Arts: Writing Standards for Literacy in Science and Technical Subjects

Nevada Academic Content Standards		Performance Indicators
WHST.11-12.1a	Introduce precise, knowledgeable claim(s), establish the significance of the claim(s), distinguish the claim(s) from alternate or opposing claims, and create an organization that logically sequences the claim(s), counterclaims, reasons, and evidence.	6.1.3, 6.1.4, 6.1.5
WHST.11-12.1b	Develop claim(s) and counterclaims fairly and thoroughly, supplying the most relevant data and evidence for each while pointing out the strengths and limitations of both claim(s) and counterclaims in a discipline-appropriate form that anticipates the audience’s knowledge level, concerns, values, and possible biases.	6.1.3, 6.1.4, 6.1.5
WHST.11-12.4	Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience.	1.2.5, 1.4.1.
WHST.11-12.5	Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience.	1.4.4
WHST.11-12.6	Use technology, including the Internet, to produce, publish, and update individual or shared writing products in response to ongoing feedback, including new arguments or information.	1.4.5

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Nevada Academic Content Standards	Performance Indicators
WHST.11-12.7 Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating understanding of the subject under investigation.	2.9.4; 4.1.1, 4.1.2, 4.1.3 4.1.4, 4.1.5; 5.1.1, 5.1.2 5.1.4, 5.2.2; 7.1.4, 7.3.1 7.3.2
WHST.11-12.8 Gather relevant information from multiple authoritative print and digital sources, using advanced searches effectively; assess the strengths and limitations of each source in terms of the specific task, purpose, and audience; integrate information into the text selectively to maintain the flow of ideas, avoiding plagiarism and overreliance on any one source and following a standard format for citation.	1.1.2, 1.1.3, 1.4.2, 1.4.3 1.5.2; 5.2.2, 5.2.3; 7.3.1
WHST.11-12.9 Draw evidence from informational texts to support analysis, reflection, and research.	2.9.2, 2.9.4; 4.1.1, 4.1.2 4.1.3, 4.1.4, 4.1.5; 7.1.1 7.1.2, 7.1.3, 7.1.4, 7.1.5 7.2.1, 7.3.1, 7.2.1

Math: Algebra – Reasoning with Equations and Inequalities

Nevada Academic Content Standards		Performance Indicators
AREI.A.1	Explain each step in solving a simple equation as following from the equality of numbers asserted at the previous step, starting from the assumption that the original equation has a solution. Construct a viable argument to justify a solution method.	2.2.3, 2.2.5, 2.6.3, 2.9.1, 2.9.4
AREI.C.5	Prove that, given a system of two equations in two variables, replacing one equation by the sum of that equation and a multiple of the other produces a system with the same solutions.	2.1.8, 2.5.2, 2.7.2, 2.9.4

Math: Geometry – Seeing Structure in Expressions

Nevada Academic Content Standards		Performance Indicators
ASSE.A.1a	Interpret parts of an expression, such as terms, factors, and coefficients.	2.1.2, 2.2.2, 2.2.4, 2.9.3, 2.9.4
ASSE.A.1b	Interpret complicated expressions by viewing one or more of their parts as a single entity.	2.1.8, 2.1.9, 2.1.10, 2.1.11, 2.1.15, 2.3.3, 2.6.2, 2.9.3

Alignment of Accounting and Finance Standards and the Mathematical Practices

Mathematical Practices	Accounting and Finance Performance Indicators
1. Make sense of problems and persevere in solving them.	2.1.2, 2.1.6, 2.3.3, 2.8.3 2.9.2, 2.9.3
2. Reason abstractly and quantitatively.	2.3.1, 2.3.3, 2.3.6, 2.4.2 2.6.2, 2.7.1, 2.7.3, 2.7.4 2.9.2, 2.9.4; 3.1.3
3. Construct viable arguments and critique the reasoning of others.	5.1.1 -5.1.4; 5.2.1-5.2.3 7.1.1 -7.1.5; 7.3.1-7.3.3
4. Model with mathematics.	2.1.1, 2.1.3; 2.8.2- 2.8.4
5. Use appropriate tools strategically.	2.1.4, 2.1.15, 4.1.3
6. Attend to precision.	2.1.3, 2.1.15; 2.2.1- 2.2.3 2.2.5; 2.3.3; 2.5.1; 2.7.1- 2.7.3 2.9.1, 2.9.2, 2.9.4
7. Look for and make use of structure.	
8. Look for and express regularity in repeated reasoning.	

Alignment of Accounting and Finance Standards and the Science and Engineering Practices

Science and Engineering Practices	Accounting and Finance Performance Indicators
1. Asking questions (for science) and defining problems (for engineering).	
2. Developing and using models.	
3. Planning and carrying out investigations.	
4. Analyzing and interpreting data.	2.1.14; 2.2.1-2.2.5; 2.3.3 2.4.2-2.4.4; 2.5.2; 2.6.2; 2.7.2, 2.8.2-2.8.4; 2.9.1-2.9.4, 5.1.5, 7.1.3
5. Using mathematics and computational thinking.	2.1.3-2.1.13; 2.2.1-2.2.5; 2.3.2
6. Constructing explanations (for science) and designing solutions (for engineering).	
7. Engaging in argument from evidence.	
8. Obtaining, evaluating, and communicating information.	

Crosswalks of Accounting and Finance Standards and the Common Career Technical Core

Finance Career Cluster	Performance Indicators
1. Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry.	2.7.1-2.7.7
2. Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.	2.1.1-2.1.16, 2.3.1-2.3.5 2.4.1-2.4.4, 2.5.1-2.5.4 2.8.1-2.8.4
3. Plan, staff, lead and organize human resources in finance to enhance employee productivity and job satisfaction.	
4. Determine effective tools, techniques and systems to communicate and deliver value to finance customers.	
5. Create and maintain positive, ongoing relationships with finance customers.	
6. Plan, monitor, and manage day-to-day activities to ensure effective and efficient finance operations.	
7. Implement safety, health and environmental controls to ensure a safe and productive finance work workplace.	
8. Describe and follow laws, regulations and ethical standards that affect finance operations and transactions	3.1.1-3.1.4
9. Plan, manage and maintain the use of financial resources to protect solvency.	2.6.1-2.6.4
10. Plan, organize and manage a finance organization/department.	
11. Plan, monitor and manage day-to-day activities required to sustain continued business functioning.	
12. Access, evaluate and disseminate financial information to enhance financial decision-making processes.	2.2.1-2.2.5; 4.1.1-4.1.5
13. Manage a financial product or service mix in order to respond to market opportunities.	5.2.1-5.2.3
14. Employ financial risk-management strategies and techniques used to minimize business loss.	2.5.1-2.5.4; 6.1.1-6.1.5

Accounting Career Pathway	Performance Indicators
1. Describe and follow laws and regulations to manage accounting operations and transactions.	3.1.1-3.1.4, 3.2.1-3.2.2
2. Utilize accounting tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.	2.1.1-2.1.16, 2.3.1-2.3.5 2.4.1-2.4.4, 2.5.1-2.5.3 2.8.1-2.8.4, 2.9.1-2.9.5

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3. Process, evaluate and disseminate financial information to assist business decision making.	2.2.1-2.2.6; 4.1.1-4.1.3 4.2.1-4.2.7
4. Utilize career-planning concepts, tools and strategies to explore, obtain and/or develop an accounting career.	5.1.1-5.1.9

Business Finance Career Pathway	Performance Indicators
1. Describe and follow laws and regulations to manage business operations and transactions in corporate finance.	3.1.1-3.1.4
2. Manage the use of financial resources to ensure business stability.	5.1.1-5.1.5
3. Utilize career-planning concepts, tools and strategies to explore, obtain and/or develop in a corporate finance career.	4.1.1-4.1.2
4. Employ risk management strategies and techniques in corporate finance to minimize business loss.	2.5.1-2.5.5; 6.1.1-6.1.5